

Hamp
F
42
R7
2001

**ROCKINGHAM COUNTY
NEW HAMPSHIRE**

2001 ANNUAL REPORT



**This Report Prepared by Your
Rockingham County Commissioners**

**Maureen Barrows, Chairman
Ernest P. Barka, Vice Chair
Katharin K. Pratt, Clerk**

ROCKINGHAM COUNTY COMMISSIONERS
119 North Road
Brentwood, NH 03833

Maureen Barrows, Chairman
Exeter, NH
Ernest P. Barka, Vice Chairman
Derry, NH
Katharin P. Pratt, Clerk
Hampton, NH

ELECTED OFFICERS - 2001

COUNTY ATTORNEY
James M. Reams

HIGH SHERIFF
Daniel Linehan

REGISTER OF DEEDS
Cathy Ann Stacey

TREASURER
Edward R. Buck, III
Timothy Dempsey, Deputy Treasurer (Appointed)

DEPARTMENTS

DEPARTMENT OF CORRECTIONS
Gene P. Charron, Superintendent

DELEGATION
Cheryl A. Hurley, Delegation Coordinator

ENGINEERING & MAINTENANCE SERVICES
Jude Gates, Assistant Director

FINANCE OFFICE
Theresa Young, Director

HUMAN RESOURCES
Martha Roy, Director

HUMAN SERVICES
Diane Gill, Director

NURSING HOME
William F. Sturtevant, NH Administrator/
Dir. of Operations
Nancy Lang, Asst. Adm
Kim Gauthier, Admissions

IT/TELECOMMUNICATIONS
Frank Stoughton, Manager

UNH COOPERATIVE EXTENSION
Rollie Barnaby, Office Administrator

COUNTY CONVENTION OFFICERS
Honorable George N. Katsakiores, Chair
Honorable Sheila T. Francoeur, Vice Chair
Honorable David A. Welch, Clerk

EXECUTIVE COMMITTEE OFFICERS
Honorable Vivian R. Clark, Chair
Honorable Lee Quandt, Vice Chair
Honorable David A. Welch, Clerk

DISTRICT 1

Honorable Maryann N. Blanchard
Honorable Natalie S. Flanagan
Honorable Sheila T. Francoeur
Honorable Rogers J. Johnson
Honorable Norman L. Major
Honorable Jacqueline Pitts

DISTRICT 2

Honorable Margaret A. Case
Honorable Vivian R. Clark
Honorable Betsy Coes
Honorable John W. Flanders, Sr.
Honorable Rudolph Kobel
Honorable Lee Quandt
Honorable David A. Welch
Honorable Kenneth L. Weyler

DISTRICT 3

Honorable Janet S. Arndt
Honorable Ronald J. Belanger
Honorable George N. Katsakiores
Honorable Robert J. Letourneau
Honorable Sherman A. Packard
Honorable William Zolla

NH SENATORS, ROCKINGHAM COUNTY

Honorable John S. "Jack" Barnes, Jr.

Honorable Burton J. Cohen

Honorable Gary Francoeur

Honorable Beverly Hollingsworth

Honorable Daniel P. O'Neil

Honorable Arthur Paul Klemm, Jr.

Honorable Theodore "Ted" Gatsas

Honorable Caroline McCarley

Honorable Russell E. Prescott

Ntump
F
Y2
.R7
2001

2001 Rockingham County Commissioners Report

Reflecting on 2001 we found that while a few new issues evolved, some of the same matters discussed in 2000 remain. The new issues include the completion of our independent salary and benefit study, the uncertainty concerning the housing of female prisoners, and the insurance cost issues. The ongoing issues include labor shortages and new revenue resources.

In 2001 the Board contracted with an independent firm to evaluate our pay and classification plan. The study was completed and recommends some changes that we have incorporated in the 2002 proposal. While the pay plan will help in those areas where labor shortage is a result of pay it will not resolve all of our labor shortage issues.

The labor shortage continues to impact the County in several costly areas. Last year we reported that of the 109 vacant positions, 95 were in the Nursing Home causing the County to expend over \$500,000 on outside personnel. We have exceeded those numbers as of the end of 2001. We had 115 vacancies of which 98 are in the Nursing Home causing the County to expend over \$727,000 on outside personnel. This labor shortage contributed to a vacancy rate of 25% and contributed to an unbudgeted Nursing Home operating loss of over \$900,000. However, the Registry of Deeds did not incur a slow down in real estate activity and in fact the revenue of \$4.4 million reported at year-end doubled the projections of \$2.1 million.

While the nursing shortage continues to hit the Nursing Home hard, we continue to look forward and stand by our commitment to provide a level of care for our aging population. We expect to open the new Residential Care unit in the latter part of 2002. The Board is very excited to provide this transitional service and looks forward to a successful program.

National trends in the insurance industry have trickled down to the County and resulted in a significant increase in the cost of providing inmate medical services and health insurances. Currently the Jail contracts for medical services for inmates. Like the Nursing Home the vendor is unable to provide adequate staffing at the rate we are paying because of staffing shortages. As a result a significant increase in this contract had to be renegotiated mid contract in order to maintain mandated services.

Additional issues are affecting other areas as well. For example, continued uncertainty concerning the housing of female prisoners may cost the County a loss of considerable revenue in 2002 that we are currently receiving for federal prisoners. Also, the issues associated with Senate Bill 409 continue to have their affects on our Human Services budget as well. And finally, we expect to see large increases in the insurance line largely due to 1) across the board increases in the insurance industry and 2) specific increases in law enforcement liability premiums and deductibles resulting from the recent loss history in the Sheriff's department and general concerns about law enforcement in both the Sheriff's department and the Jail.

Finally, we remain mindful of the potential effect of all these issues on the taxpayers and have currently contracted for services to identify new revenue resources that may help offset the cost of its operations. In addition, we are promoting the availability of Community Development Block Grant (CDBG) projects that could directly benefit towns or nonprofit entities that request use of the County's allocation of CDBG funding ability. We are also promoting the use of Diversion grant funds for innovative grassroots initiatives that help divert juveniles from involvement in the court system. Both these grant programs are funded by state or federal funds and if used do not increase local property taxes.

ROCKINGHAM COUNTY COMMISSIONERS

Maureen Barrows

Maureen Barrows, Chairman

Ernest Barka

Ernest P. Barka, Vice Chairman

Katharin K. Pratt

Katharin K. Pratt, Clerk

Rockingham County Representatives To General Court
December 31, 2001

District No. 1	Northwood (1).....	Robert A. Johnson
District No. 2	Nottingham (1).....	Margaret A. Case
District No. 3	Epping (1).....	Ronald J. Nowe
District No. 4	Epping, Northwood, Nottingham (1).....	Vacant
District No. 5	Auburn (1).....	C. Donald Stritch
District No. 6	Candia (1).....	Rudolph J. Kobel
District No. 7	Deerfield (1).....	Joseph Stone
District No. 8	Auburn, Candia, Deerfield (1).....	Kevin R. Chalbeck
District No. 9	Danville, Sandown (2).....	Corey E. Corbin
District No. 10	Chester, Fremont (1).....	Thomas A. Varrell
District No. 11	Chester, Danville, Fremont, Sandown (1).....	Albert W. Hamel
District No. 12	Raymond (3).....	Daniel C. Itse
District No. 13	Derry (11).....	Franklin C. Bishop
		William J. Kelley
		Stephen Sloan
		Patricia A. Dowling
		Robert M. Fesh
		John P. Gleason
District No. 14	Atkinson (1).....	George N. Katsakiores
District No. 15	Hampstead (2).....	Phyllis M. Katsakiores
District No. 16	Plaistow (2).....	John S. Langone
District No. 17	Atkinson, Hampstead, Plaistow (2).....	Robert J. Letourneau
District No. 18	Brentwood, Kingston, Newton (3).....	Lucille V. Power
District No. 19	Newfields, Newmarket (3).....	James B. Rausch
District No. 20	Exeter, Kensington (5).....	Frank V. Sapareto
		William R. Zolla
		Natalie S. Flanagan
		Ed M. Putnam
		Neil J. Reardon
		Norman L. Major
		Marie N. Rabideau
		Kevin L. Camm
		Vivian R. Clark
		John W. Flanders, Sr.
		David A. Welch
		Kenneth L. Weyler
		Betsy A. Coes
		Karl Gilbert
		Raymond E. Trueman
		Warren C. Henderson
		Marshall E. Quandt
		Matthew J. Quandt
		Carl G. Robertson
		Jacquelyn Weatherspoon

District No. 21	East Kingston, Seabrook, South Hampton (3)....	Benjamin E. Moore Patricia M. O'Keefe Diane T. Palermo Russell D. Bridle Sheila T. Francoeur Jane P. Kelley Michael O'Neil Pamela Saia
District No. 22	Hampton, Hampton Falls (5).....	Bruce L. Dearborn Russell N. Cox Jane S. Langley Jeffrey D. Gilbert Rogers J. Johnson Walter D. Ruffner Ronald J. Belanger Richard T. Cooney Janeen Dalrymple Michael W. Downing
District No. 23	Greenland (1).....	Ronald A. Giordano James E. Holland Jr. Robert M. McGuire Stephanie K. Micklon Anne K. Priestley Janet S. Arndt Anthony R.
District No. 24	New Castle, Rye (2).....	DiFruscia Mary E. Griffin Charles W. Morse Sharon M. Carson Jonathan E. Hill Karen K. Hutchinson Robert E. Introne Betsy McKinney Dudley D. Dumaine Sherman Packard
District No. 25	North Hampton, Stratham (3).....	Laura C. Pantelakos Terie T. Norelli Cecelia D. Kane MaryAnn N. Blanchard Elizabeth C. Shultis
District No. 26	Salem (9).....	James R. Splaine Raimond Bowles Jacqueline A. Pits Martha Fuller Clark
District No. 27	Windham (3).....	
District No. 28	Salem, Windham (1).....	
District No. 29	Londonderry (7).....	
District No. 30	Portsmouth Ward 1 (1).....	
District No. 31	Portsmouth Ward 2 (1).....	
District No. 32	Newington, Portsmouth Ward 3 (1).....	
District No. 33	Portsmouth Ward 4 (2).....	
District No. 34	Newington, Portsmouth Wards 1,3,4 (1).....	
District No. 35	Portsmouth Ward 5 (2).....	
District No. 36	Portsmouth Wards 2,5 (1).....	

ROCKINGHAM COUNTY FINAL 2001 BUDGET

APPROPRIATIONS AND ENCUMBRANCES:

Rockingham County Nursing Home.....	16,168,608.00
IT/Telecommunications.....	255,604.00
Public Assistance:	
Categorical.....	11,798,927.00
Board & Care of Children.....	2,030,000.00
Grant Programs/Human Services Adm.....	1,269,594.00
Department of Corrections.....	5,351,160.00
Maintenance Department/Land Management.....	2,633,947.00
Commissioners/Gen Gov/Cap Improvements/Grants.....	6,014,609.00
Human Resources.....	262,895.00
Finance Officer.....	452,296.00
Treasurer & Deputy.....	52,053.00
Sheriff:	3,065,962.00
Manchester Airport Duty.....	882,862.00
Register of Deeds.....	1,020,584.00
County Attorney.....	1,846,198.00
Medical Examiner.....	78,600.00
Cooperative Extension Services.....	423,252.00
Delegation.....	64,435.00
Non-County Specials:	
Area Homemakers.....	43,000.00
Rockingham County VNA.....	37,500.00
A Safe Place.....	10,000.00
Emergency Fire Training.....	6,250.00
Women's Sexual Assault Support Services.....	5,000.00
Retired Senior Volunteer Program.....	14,000.00
Nutrition.....	43,792.00
TOTAL	53,831,128.00

ESTIMATED REVENUES:

Rockingham County Nursing Home.....	12,986,987.00
Register of Deeds.....	2,100,000.00
Maintenance/Human Resources/Finance.....	0.00
Sheriff.....	934,185.00
Airport.....	966,249.00
Dispatch.....	137,000.00
General Government.....	1,318,828.00
Farm/Land Management.....	21,520.00
Human Services.....	661,083.00
Department of Corrections.....	809,800.00
IT/Telecommunications.....	2,000.00
County Attorney.....	218,198.00

TOTAL ESTIMATED REVENUES.....	20,155,850.00
TOTAL TRANSFERS IN.....	13,800.00
TOTAL FUND BALANCE.....	516,943.00
AMOUNT TO BE RAISED IN TAXES-2001.....	33,144,536.00
GRAND TOTAL.....	53,831,128.00

ROCKINGHAM COUNTY CONVENTION



DELEGATION

George Katsakiores, Chairman
Sheila Francoeur, Vice Chairman
David A. Welch, Clerk

EXECUTIVE COMMITTEE

Vivian R. Clark, Chairman
Lee Quandt, Vice Chairman
David A. Welch, Clerk

118 North Road, Brentwood, New Hampshire 03833
Telephone (603) 679-9369
Fax 679-9370 (24 hours)

MINUTES PUBLIC HEARING COMMISSIONERS PROPOSED 2001 BUDGET

Thursday, January 25, 2001

7:00 p.m.

Hilton Auditorium
Rockingham County Nursing Home
Brentwood NH

Rep. George Katsakiores, Delegation Chairman, called the meeting to order at 7:11 p.m. Chairman Katsakiores. Chairman Katsakiores explained the purpose of the Public Hearing on the Commissioners' Proposed 2001Budget, referring to RSA 24:23.

Chairman Katsakiores called on Rep. Sheila Francoeur who delivered the Invocation.

Chairman Katsakiores called on Rep. Lee Quandt who led the Pledge of Allegiance.

Chairman Katsakiores called on Rep. David Welch, Clerk, to conduct the roll call.

Those in attendance were: Representative George Katsakiores, Chairman; Representatives Arndt, Case, V. Clark, Coes, Flanders, Francoeur, Johnson, Major, Pitts, L. Quandt, Welch, Weyler, and Zolla.

Rep. Welch reported a total of 14 members present.

Also Present: Representatives Nowe, Dodge, and M. Quandt; William Sturtevant, Nursing Home Administrator; Nancy Lang, Assistant Nursing Home Administrator; Frank Stoughton, MIS/Telecommunications Manager; Jude Gates, Assistant Director of Maintenance & Engineering; Gene Charron, Superintendent, House of Corrections; Louis Turner, Administrative Assistant, House of Corrections; High Sheriff Daniel Linehan, Sheriff's Department; Joseph Akerley, Captain, Sheriff's Department; Christine Croto, Administrative Assistant, Sheriff's Department; Cathy Stacey, Register of Deeds; Attorney James Reams, County Attorney's Office; Jennifer Nelson, County Attorney's Office; Diane Gill, Human Services Director; Martha Roy, Human Resources Director; Sandy Buck, Treasurer; Theresa Young, Finance Director; Judie Milner, Account Analyst, Finance Office; Commissioners Pratt, Barka and Barrows; Mary Currier, Conservation District; Cheryl Hurley, Delegation Coordinator.

Peg Warner, Press; Steve Haberman, Seacoast Newspapers; Wendy Lombardo, Susan Michalsky Claudia Finley, Kathy Upson, Donna White, Joanne Ruel, Bob LaRoche, C. Currier, Nursing Home; Debra Peru-

Page 2

Herman, Meals on Wheels; Phil Auger, Anne Atwater, UNH Cooperative Extension; Jeannette Hauschel, Human Services; Marj Peirce, private citizen; Mark Peirce, Sheriff's Department.

Chairman Katsakiores announced that he has appointed Rep. David Welch as parliamentarian and Rep. John Flanders as monitor for the meeting.

Chairman Katsakiores explained the procedures to be followed for the public to speak.

Chairman Katsakiores then referred to the Commissioners Proposed 2001 Budget, which was delivered to Delegates and Town Officials. He referred to the Commissioners for comment. Commissioner Barka provided a brief overview of the Commissioners Proposed 2001 budget. Commissioner Pratt referred to budget increases in Rockingham County and other counties. She briefly reviewed the major forces affecting the budget noting 2 million dollars in excess Medicaid bills that depleted the fund balance, and the addition of 2 million dollars to cover that depletion. She noted staffing shortages, the closing of Nursing Home wings, vacant positions in the Nursing Home, a 51 percent increase in payroll and benefits for employees, and a 25 percent increase in categorical assistance programs mandated by the state through the Human Services Department budget.

Chairman Katsakiores called on Rep. Vivian Clark, Chair of the Executive Committee, to read the appropriations proposed by the Commissioners for the 2001 budget.

Rep. Clark read the following appropriations by department:

Rockingham County Delegation - \$63,835. Chairman Katsakiores called for questions or comments. There were none.

County Attorney - \$1,977,169. Chairman Katsakiores called for questions or comments. Ms. Harriet Cady, citizen from Deerfield had several questions. Attorney Reams explained.

Joseph Ryan, President, Rockingham County Police Chief's Association, Londonderry, NH, spoke in support of the County Attorney and Sheriff's Department budgets.

Steve Savage, Chief of the Plaistow Police Department, requested that the County Attorney and Sheriff's Department budget be supported as presented.

Brad Russ, Portsmouth Police Chief, requested that the County Attorney's budget be supported.

Bill Wrenn, Chief of Police, Hampton, requested that the County Attorney and Sheriff's Department budget be supported.

Ms. Cady commented.

Rep. Welch, Clerk, read a letter he received from Richard Kane, Chief of Police, Town of Exeter, requesting that the County Attorney and Sheriff's Department budgets be supported.

Medical Examiner - \$78,600. Ms. Cady questioned the function of the office. Attorney Reams explained referred to the office as a statutory requirement.

Sheriff's Department - \$3,063,874. Ms. Cady commented referring to a particular instance with the Sheriff's Department. Rep. Pitts made a parliamentary inquiry noting the purpose of the meeting. Clerk Welch, parliamentarian agreed with Rep. Pitts' comment.

Chief Ryan, Londonderry, commented supporting the Sheriff's Department. Ms. Cady commented questioning the operations of the Sheriff's Department. Sheriff Linehan commented that the operations are consistent with the law.

Chief Russ, Portsmouth Police Chief, spoke in support of the Sheriff's Department.

Don Briggs, Police Chief from Kingston spoke in support of Sheriff's Department budget.

Clerk Welch read letter addressed to Chairman Katsakiores from Richard Labelle, Chief of Police from Newton, requesting support of Sheriff Linehan's budget.

Commissioner Pratt commented regarding the Commissioners proposal relative to the Sheriff's Department budget.

Manchester Airport - \$886,922. Chairman Katsakiores called for questions or comments. There were none.

Registry of Deeds - \$1,022,212. Chairman Katsakiores called for questions or comments. There were none.

Commissioners - \$153,514. Chairman Katsakiores called for questions or comments. There were none.

General Government - \$3,847,43. Chairman Katsakiores called for questions or comments. There were none.

Capital Projects - \$438,500. Chairman Katsakiores called for questions or comments. There were none.

Grants - \$1,130,065. Chairman Katsakiores called for questions or comments. There were none.

Finance - \$452,947. Chairman Katsakiores called for questions or comments. There were none.

Maintenance - \$2,636,365. Chairman Katsakiores called for questions or comments. There were none.

Human Services - \$14,685,940. Ms. Cady requested an explanation. Ms. Diane Gill, Human Services Director, explained home and community based care and the eligibility criteria.

Jail - \$5,360,825. Rep. Katsakiores called for questions or comments. Chief Wrenn from Hampton spoke in support of the Jail operations.

UNH Cooperative Extension - \$423,478. Rep. Katsakiores called for questions or comments. Rep. Ron Nowe, of Epping, requested clarification regarding the Conservation District being reviewed by the UNH Cooperative Extension Subcommittee referring to the fact that the agency is in the Non-County Specials section of the budget. Rep. Weyler explained.

Ms. Cady questioned the difference between the two entities. Mary Currier, Director of Conservation District explained.

Human Resources - \$263,220. Chairman Katsakiores called for questions or comments. There were none.

Page 4

Non-County Specials - \$214,542. Chairman Katsakiores called for questions or comments. Ms. Cady commented on the fact that the constitution does not allow elected officials to take money from taxpayers, referring to Article 4, Non-Profit Organizations. She suggested that the entities be contracted. Chairman Katsakiores referred to Rep. Welch, parliamentarian who explained. Rep. Katsakiores commented.

Nursing Home - \$16,341,981. Chairman Katsakiores called for questions or comments. Cathy Upson, Director of Nursing at the Nursing Home and citizen of Brentwood, requested that the Commissioners budget be supported. She referred to decreased staff and reduced admissions.

Jeanette Hauschel, employee and resident of Epping spoke in support of the Commissioners proposal.

Claudia Finley, Inservice Coordinator for the Nursing Home and resident of Exeter commented about maintaining hourly wages and competitive wages to ensure staffing.

Ms. Cady commented complimenting the Commissioners for the fine care given at the Nursing Home. She spoke in support of the Commissioners budget proposal.

Commissioner Maureen Barrows commented regarding staffing shortages and the need to update the salary plan. She commented that she supports an increase to all employees in the Nursing Home.

Susan Michowski, Head Nurse, Blaisdell II, read a letter that she wrote requesting support for funding the Nursing Home and employee wages.

Wendy Lombardo, employee of the Nursing Home and resident of Candia, requested support for the Nursing Home.

Chairman Katsakiores commented regarding the issues facing the health care system nation wide.

Telecommunications - \$255,604. Chairman Katsakiores called for questions or comments. There were none.

Chairman Katsakiores referred to the revenue section of the budget.

Ms. Cady commented.

Rep. Flanders made a motion to adjourn the meeting. Rep. Weyler seconded the motion. There being no further question or comments relative to the Commissioners Proposed 2001 Budget, the meeting adjourned at 8:38 p.m.

Respectfully submitted,

Cheryl A. Hurley
Cheryl A. Hurley
Delegation Coordinator

David A. Welch, cah

Rep. David A. Welch, Clerk
Rockingham County Delegation
cah

ROCKINGHAM COUNTY CONVENTION



DELEGATION

George Katsakiores, Chairman
Sheila Francoeur, Vice Chairman
David A. Welch, Clerk

EXECUTIVE COMMITTEE
Vivian R. Clark, Chairman
Lee Quandt, Vice Chairman
David A. Welch, Clerk

118 North Road, Brentwood, New Hampshire 03833
Telephone (603) 679-9369
Fax 679-9370 (24 hours)

MINUTES ROCKINGHAM COUNTY ANNUAL DELEGATION MEETING

Saturday, February 24, 2001

10:00 a.m.

Hilton Auditorium
Rockingham County Nursing Home
Brentwood, NH

Rep. George Katsakiores, Chairman, called the meeting to order at 10:25 a.m.

Rep. Jacqueline Pitts delivered the Invocation.

Rep. Ronald Belanger led the Pledge of Allegiance.

Rep. David A. Welch, Clerk, conducted the roll call. Clerk Welch reported a total of 49 members present at the time of the roll call. Chairman Katsakiores declared that a quorum was present.

Those in attendance were: Rep. George Katsakiores, Chairman; Rep. Sheila Francoeur, Vice-Chair; Representatives Arndt, Belanger, Bishop, Blanchard, Bowles, Carson, Case, V. Clark, Cox, Dearborn, DiFruscia, Dodge, Dowling, Fesh, Flanagan, Flanders, Gilbert, Gleason, Hamel, Hill, R. Johnson, Kane, Kelley, Kobel, Letourneau, McGuire, Norelli, Nowe, O'Keefe, Packard, Pantelakos, Pitts, Power, Putnam, Marshall Quandt, Matthew Quandt, Robertson, Shultis, Sloan, Splaine, Stritch, Trueman, Varrell, Weatherspoon, Welch, Weyler, and Zolla.

Excused: Representatives Bridle, Griffin, Major, and Morse.

Also Present: Commissioner Ernest Barka, Commissioner Katharin Pratt, Commissioner Maureen Barrows; William Sturtevant, Nursing Home Administrator; Frank Stoughton, MIS/Telecommunications Manager; Jude Gates, Assistant Director of Maintenance & Engineering; Superintendent Gene P. Charron, Department of Corrections; Louise Turner, Department of Corrections; Captain Joseph Akerley, Sheriff's Department; High Sheriff Daniel Linehan, Sheriff's Department; Christine Crotty, Sheriff's Department; Attorney James Reams, County Attorney's Office; Cathy Stacey, Register of Deeds; Diane Gill, Human Services Director; Martha Roy, Human Resources Director; Sandy Buck, Treasurer; Tim Dempsey, Deputy Treasurer; Theresa Young, Finance Director; Judie Milner, Senior Account Analyst, Finance Office; Cheryl A. Hurley, Delegation Coordinator.

Rep. Katsakiores recognized Rep. Varrell who had a parliamentary inquiry regarding whether a majority or two-thirds members present is required for voting. Clerk Welch, Parliamentarian, noted that a majority is required.

Chairman Katsakiores announced that the purpose of the meeting is to approve appropriations for the County budget for the year 2001. He reviewed the ground rules established for the meeting. He also referred to documents made available to the members, which include Executive Committee recommendations.

Chairman Katsakiores called on Rep. Sherman Packard, Chairman of the Salary Subcommittee, who presented Resolution 1-2001 as follows:

RESOLUTION 1 - 2001

Be it resolved that the Rockingham County Convention accept the position listing as presented with the total number of authorized positions for 2001 being 679, and that there will be no new positions created nor will there be any re-grading of positions or increase of number of positions, other than those budgeted, without approval of the Executive Committee.

It is understood that any personnel change proposed by the County that results in placing the authorized position in the same or lower grade need not be approved by the Executive Committee. Further, that the County must notify the Executive Committee at each quarterly meeting of any changes that may have been processed in order to provide an update to the accepted position listing.

In addition, it is understood that part-time employment pools are approved in the Human Resources Department, Nursing Home, Finance Office, and Sheriff's Department and that the pools be used for on-call coverage when necessary. In no case will any on-call employee be eligible for any benefit or permanent employment status. This does not preclude any department from obtaining temporary help from outside vendors to cover employment leave.

Rep. Packard made a motion to approve Resolution 1-2001. Rep. Ron Nowe seconded the motion. The motion was approved by a voice vote.

Rep. Packard presented Resolution 2-2001 as follows:

RESOLUTION 2 - 2001

Be it resolved that the Rockingham County Convention, upon the recommendation of the Executive Committee, recommend no more than \$392,262 for the 10-step salary plan, and no more than \$483,400 for a 3.5% COLA, all of which is incorporated into the 2001 Budget.

In addition, that the mileage reimbursement rate continue to mirror the Federal rate for 2001.

Rep. Packard made a motion to approve Resolution 2-2001. Rep. Francoeur seconded the motion. Rep. Pitts questioned. Rep. Packard answered. The motion was approved by a voice vote.

Rep. Packard presented Resolution 3-2001 as follows:

RESOLUTION 3 – 2001

All of the policies of the County personnel system shall apply to the Rockingham Delegation employee(s) with the understanding that all references for necessary actions, approvals or exceptions in reference to Delegation employee(s) reside with the Officers of the Delegation in lieu of the Commissioners.

Authorization requires the majority of the 5 officers. The officers include the Chairmen of the Delegation and Executive Committee, the Vice-Chairmen of the Delegation and Executive Committee and the Delegation Clerk.

It is further agreed that all references for any “O/DD” actions, approvals or exceptions resides with the Chairmen of the Delegation and the Executive Committee in lieu of the “O/DD”.

Finally, any policies deemed appropriate and not specified or covered under the personnel system may be adopted by the Officers of the Delegation.

Rep. Packard made a motion to approve Resolution 3-2001. Rep. Francoeur seconded the motion. The motion was approved by a voice vote.

Rep. Packard presented Resolution 4-2001 as follows:

RESOLUTION 4 - 2001

I move that \$22,912 be appropriated for salary payments for the Delegation Coordinator.

Rep. Packard made a motion to approve Resolution 4-2001. Rep. Francoeur seconded the motion. Rep. Power questioned if the position was full-time or part-time, and if there was a job description. Rep. Packard explained that the position is part-time and that there is a job description on file. The motion was approved by a voice vote.

Rep. Packard presented Resolution 5-2001 as follows:

RESOLUTION 5 - 2001

Be it resolved that the Rockingham County Convention approve the following benefits as described below *for those employees listed in the position listing, other than the union eligible.*

The Delegation Coordinator will receive benefits in accordance with personnel policies adopted for this position.

COUNTY CONTRIBUTION %
Full-Time Employees

HEALTH BENEFITS: Self-Insured

<u>Membership</u>	<u>PPO</u>
Single	95%
2 Person	65%
Family	65%

Part-time employees contribute on a pro-rated basis.

DENTAL BENEFITS:

Full-Time - 100% of all memberships

Part-Time - Pro-rated basis

WORKER'S COMP and UNEMPLOYMENT:

Worker's Compensation is funded at 85% of the assigned risk rate per the recommendation of the Executive Committee. Unemployment funding recommended at \$20.00 per position in 2001.

SHORT-TERM DISABILITY

Short-Term Disability, a benefit adopted in 2000, is an accident and illness benefit, and is funded for a 26-week duration.

LONGEVITY

The Longevity benefit is as follows:

<u>YEARS</u>	<u>PAYMENTS</u>
5	\$150.
10	\$300.
15	\$450.
20	\$750.

DEPENDENT CARE

The Dependent Care flexible spending account is a benefit adopted in 2000 that will save the County Social Security and Medicare, if applicable, for every salary dollar that the employee puts into the account.

MEDICAL SPENDING ACCOUNT

The Medical Spending Account is a \$250 employee funded benefit to be adopted for June 2001 that will save the County Social Security and Medicare, if applicable, for every salary dollar that the employee puts into the account.

Rep. Packard noted that the Salary Subcommittee plans to take a comprehensive look at the health and dental benefits. Rep. Packard made a motion to approve Resolution 5-2001. Rep. Belanger seconded the motion. Rep. Dodge questioned the "union eligible" language. Rep. Packard noted that the union employees are negotiated under contract. Martha Roy, Human Resources Director, further explained. Rep. Power had a question regarding the short-term disability and dental benefits. Rep. Packard explained. Chairman Katsakiores called for further questions. There were none. The motion was approved by a voice vote.

BUDGET BY DEPARTMENT:

Delegation

Rep. Vivian Clark made a motion to approve \$64,435 for the Delegation Office budget. Rep. Francoeur seconded the motion. Chairman Katsakiores called for questions. There were none. The motion was approved by a voice vote.

Treasurer

Rep. Vivian Clark made a motion to approve \$52,053 for the Treasurer's budget. Rep. Belanger seconded the motion. Chairman Katsakiores called for questions. There were none. The motion was approved by a voice vote. Rep. Dodge voted no.

County Attorney/Plaistow District Court

Rep. Vivian Clark made a motion to approve \$1,846,198 for the County Attorney/Plaistow District Court budget. Rep. Belanger seconded the motion. Rep. Packard requested an explanation on the 17 percent increase. Rep. Zolla, Chairman of the County Attorney Subcommittee, referred to the increases. Rep. Cox questioned how much of the increase is due to additional responsibilities. Rep. Zolla referred Rep. Cox to Page 2 of the Revenues section of the budget, referring to the Plaistow District Court contract. A request was made that the Chairman conduct a vote by a show of hands. The motion was approved. Chairman Katsakiores noted 9 members opposed.

Medical Examiner

Rep. Vivian Clark made a motion to approve \$78,600 for the Medical Examiner's budget. Rep. Belanger seconded the motion. Chairman Katsakiores called for questions. There were none. The motion was approved by a voice vote.

Sheriff's Department

Rep. Vivian Clark made a motion to approve \$3,065,962 for the Sheriff's Department budget. Rep. Belanger seconded the motion. Chairman Katsakiores called for questions. There were none. The motion was approved by a voice vote. Rep. Dodge voted no.

Manchester Airport Duty

Rep. Vivian Clark made a motion to approve \$882,862 for the Manchester Airport Duty budget. Rep. Belanger seconded the motion. Chairman Katsakiores called for questions. There were none. The motion was approved by a voice vote. Chairman Katsakiores noted that some votes were opposed.

Registry of Deeds

Rep. Vivian Clark made a motion to approve \$1,020,584 for the Registry of Deeds budget. Rep. Belanger seconded the motion. Chairman Katsakiores called for questions. There were none. The motion was approved by a voice vote.

Commissioners

Rep. Vivian Clark made a motion to approve \$153,201 for the Commissioners Office budget. Rep. Belanger seconded the motion. Chairman Katsakiores called for questions. There were none. The motion was approved by a voice vote. Rep. Dodge voted no.

General Government

Rep. Vivian Clark made a motion to approve \$4,185,433 for the General Government budget. Rep. Flanders seconded the motion. Rep. Norelli requested an explanation on the 22 percent increase. Rep. Weyler, Chairman of the General Government Subcommittee, explained referring to unreserved fund balance. He explained that over \$2,000,000 was used, which required us to borrow less money in 2000. The amount of fund balance is down this year, which requires the County to borrow more. He noted that the Commissioners requested an additional \$350,000 due to increased costs for borrowing, which the Executive Committee approved. He noted that amount of \$21,000 budget for a salary survey to be conducted this year. Rep. Dodge referred to the differences in the Commissioners proposal vs. Executive Committee proposal. Rep. Weyler also noted that \$12,000 was taken out for property taxes for the Town of Brentwood. Chairman Katsakiores called for further questions. There were none. The motion was approved by a voice vote. Chairman Katsakiores noted 2 votes opposed.

Projects

Rep. Vivian Clark made a motion to approve \$438,500 for Projects. Rep. Belanger seconded the motion. Rep. Nowe asked for an explanation regarding the 151 percent increase. Rep. Quandt, Chairman of the Long Range Planning Committee, explained the increases are due to a number of maintenance issues. Chairman Katsakiores called for further questions. There were none. The motion was approved by a voice vote.

Grants

Rep. Vivian Clark made a motion to approve \$1,130,065 for Grants. Rep. Belanger seconded the motion. Chairman Katsakiores called for questions. There were none. The motion was approved by a voice vote.

Finance

Rep. Vivian Clark made a motion to approve \$452,296 for the Finance Office budget. Rep. Belanger seconded the motion. Rep. Pantelakos requested an explanation regarding the increases. Rep. Weyler explained. Rep. Dodge referred to the 11 percent increase in the Finance Office budget vs. the 0 percent increase in the Treasurer's Office budget. Chairman Katsakiores called for further questions. There were none. The motion was approved by a voice vote. Rep. Dodge voted no.

Maintenance

Rep. Vivian Clark made a motion to approve \$2,629,635 for the Maintenance Department budget. Rep. Belanger seconded the motion. Chairman Katsakiores called for questions. There were none. The motion was approved by a voice vote.

Human Services

Rep. Vivian Clark made a motion to approve \$14,689,696 for the Human Services budget. Rep. Belanger seconded the motion. Rep. Weyler commented referring to Senate Bill 409. Rep. Pitts questioned. Rep. Belanger requested an explanation from Rep. Pitts, Chair of the Human Services Subcommittee. Rep. Pitts explained. Rep. Weyler explained referring to provider payments. Rep. Weyler commented that he would not vote in favor of the Human Services Department budget, referring to the \$2,000,000 increase and the fact that he plans to ask for a solution to SB-409 at the state level. Rep. Varrell questioned. Rep. Weyler explained. Rep. Varrell referred to it as a 28-A issue and requested an opinion from the Executive Committee. Rep. Pitts responded that she does not believe that it is a 28-A issue. She noted a point of order in that the purpose of the meeting is to vote the County budget, not discuss legislation. Rep. Dodge also commented. Rep. Dowling questioned what would happen if Human Services Department budget was not approved. Rep. Clark explained noting that the bill needs to be paid. Rep. Belanger urged the members to support the budget as presented. Rep. Francoeur commented agreeing with Rep. Belanger's comments. Rep. Flanders made a motion to move the question. Rep. Belanger seconded the motion. The motion to move the question was approved by a voice vote. The motion to approve the Human Services Department budget was approved by a voice vote. Chairman Katsakiores noted 4 members opposed.

Jail

Rep. Vivian Clark made a motion to approve \$5,349,765 for the Jail budget. Rep. Belanger seconded the motion. Chairman Katsakiores called for questions. There were none. The motion was approved by a voice vote.

UNH Cooperative Extension

Rep. Vivian Clark made a motion to approve \$423,252 for the UNH Cooperative Extension budget. Rep. Belanger seconded the motion. Rep. Pantelakos requested an explanation on the 16 percent increase. Rep. Blanchard explained. Rep. Cox questioned the County involvement. He referred to the University being within our boundaries, and the suggestion that perhaps the County should divest themselves of the function. Rep. Blanchard asked that Rollie Barnaby, UNH Cooperative Extension Director, explain. Mr. Barnaby explained that function of the Extension has been in place for approximately 85 years. He noted that the county, state, and federal government have always funded it. He noted that the University does take the responsibility, along with having an office in every county throughout the state. Chairman Katsakiores called for further questions. There were none. The motion was approved by a voice vote. Chairman Katsakiores noted 4 voted opposed.

Human Resources

Rep. Vivian Clark made a motion to approve \$262,895 for the Human Resources budget. Rep. Belanger seconded the motion. Chairman Katsakiores called for questions. There were none. The motion was approved by a voice vote.

Non-County Specials

Rep. Vivian Clark made a motion to approve \$214,542 for the Non-County Specials budget. Rep. Belanger seconded the motion. Chairman Katsakiores called for questions. There were none. The motion was approved by a voice vote.

Nursing Home

Rep. Vivian Clark made a motion to approve \$16,168,608 for the Nursing Home budget. Rep. Belanger seconded the motion. Rep. Zolla questioned how many residents were currently in the Nursing Home. Rep. Rogers Johnson, Chairman of the Nursing Home Subcommittee, yielded to Mr. Sturtevant. Mr. Sturtevant reported that the census as of this morning is 232, noting a total of 10 empty beds. Chairman Katsakiores called for further questions. There were none. The motion was approved by a voice vote.

Telecommunications

Rep. Vivian Clark made a motion to approve \$255,604 for the Telecommunications Department budget. Rep. Belanger seconded the motion. Chairman Katsakiores called for questions. There were none. The motion was approved by a voice vote.

Rep. Vivian Clark reviewed Resolution 6-2001 as follows:

RESOLUTION 6 - 2001

Whereas: The County Convention has the power to raise county taxes and to make appropriations for the use of the county; and

Whereas: The County Commissioners are responsible for the day to day operation of the county; and

Whereas: The Executive Committee of the County has the authority to review the expenditures of the county after the adoption of the County budget; and

Whereas: From time to time it may be necessary to transfer funds appropriated for one purpose to augment appropriations for another; and

Whereas: The Commissioners and the Delegation are partners in oversight of the County budget;

Therefore be it Resolved: That pursuant to RSA 24:14, I, the County Convention hereby authorizes a line item budget that the County Commissioners obtain prior written approval from the Executive Committee before transferring to or from any line once the aggregate over-expenditure in any line item reaches \$1000. The County Commissioners are required to identify the line items whose appropriations will be reduced to cover the over-expenditure and obtain written approval from the Executive Committee before transferring to or from any line item. In any event, no department shall over-spend their department's bottom line, nor shall they split expenditures among budget lines in order to avoid a line item transfer without the Executive Committee's approval.

Rep. Vivian Clark made a motion to approve Resolution 6-2001. Rep. Belanger seconded the motion. Rep. Nowe questioned if a quorum was still present. Clerk Welch reported that a quorum was present. Resolution 6-2001 was approved by a voice vote. Chairman Katsakiores noted one vote opposed.

Rep. Vivian Clark reviewed Resolution 7-2001 as follows:

RESOLUTION 7 - 2001

The Finance Office has the authority to make periodic transfers from appropriate budget lines to insure that the health and buyout benefit lines properly reflect the status of the accounts during the year.

Rep. Vivian Clark made a motion to approve Resolution 7-2001. Rep. Belanger seconded the motion. The motion was approved by a voice vote. Chairman Katsakiores noted one vote opposed.

Rep. Vivian Clark reviewed Resolution 8-2001 as follows:

RESOLUTION 8 – 2001

All amounts appropriated for the Non-County Specials to be paid on a quarterly basis subject to the approval of the majority of the Board of County Commissioners.

Further, all agencies are required to submit a quarterly financial review describing activities for the prior quarter and their relationship to county funds distributed. These reports shall be submitted to the Rockingham County Finance Office prior to any distribution of subsequent quarterly payments.

Rep. Vivian Clark made a motion to approve Resolution 8-2001. Rep. Belanger seconded the motion. The motion was approved by a voice vote.

Rep. Vivian Clark reviewed Resolution 9-2001 as follows:

RESOLUTION 9 -2001

Be it resolved that no performance audit shall be conducted nor expenditure of such authorized without the prior approval of the Executive Committee.

Rep. Splaine referred to the resolution as a "double negative." Rep. Welch explained. Rep. Weyler clarified that the resolution refers to performance audits, not financial audits. Rep. Welch further explained. Rep. Splaine noted that he would like to be part of the process, and would like the Executive Committee to share the information with the Delegation. Rep. Letourneau commented. Rep. Cox commented.

Rep. Dowling clarified. Commissioner Barrows commented. Rep. Quandt questioned the process if the resolution is adopted. Rep. Hamel commented. Rep. Belanger commented. Rep. Flanders made a motion to move the question. The motion was seconded and approved by a voice vote.

Rep. Vivian Clark made a motion to approve Resolution 9-2001. Rep. Belanger seconded the motion. Rep. Dodge requested clarification with regards to "audit." Chairman Katsakiores explained referring to the Audit Committee. Rep. Dodge wanted to know who resides on the committee. Chairman Katsakiores explained that the committee is comprised of the five Delegation Officers. Chairman Katsakiores called for further questions. There were none. The motion was approved by a voice vote. Chairman Katsakiores noted four to six votes opposed.

Rep. Vivian Clark reviewed Resolution 10-2001 as follows:

RESOLUTION 10-2001

That the Rockingham County Convention, in accordance with RSA 24:13, authorize \$53,364,185 in appropriations and \$466,943 in reserves and encumbrances for the use of the County during 2001.

That \$33,144,536 be raised in new county taxes, that \$20,169,650 be accepted as an estimate of revenues from other sources and that \$516,943 be accepted as fund balance for a total of \$53,831,128 in resources.

Rep. Vivian Clark made a motion to approve Resolution 10-2001. Rep. Belanger seconded the motion. Rep. Weyler requested an explanation on the amount to be raised in property taxes. Ms. Young referred to Page 1 of Revenues, line 30100-New Taxes. She noted the Executive Committee proposal of \$33,144,536, an increase of 39 percent, which is an increase of \$9,374,746 over 2000 original appropriation/revenues. Rep. Weyler spoke in opposition to the increase. Ms. Young noted a 13 percent increase to the overall budget. Rep. Bowles commented that he was opposed to Resolution 10, noting a sense of frustration only. Rep. Clark further explained, referring to the increases in taxation due to reduced revenues and the fact that no lapses are being carried over, which has driven the increase in the budget which results in raising more money in taxes.

Rep. Katsakiores noted that he plans to appoint a standing committee to research concerns expressed today by the members.

Rep. Splaine commented noting County government being at a crossroads with more and more responsibilities being added. Has referred to the fact that he has seen continual increases, particularly over the last 10 years. He commented that voting against the budget presented is counterproductive. He referred to researching ways to be innovative and to invest in and reinvent county government. He noted that he would be suggesting something in paper form to the County. He referred to better time management and total quality management principles. Rep. Belanger spoke in support of adopting the budget being presented. Rep. Flanders made a motion to move the question. Rep. Belanger seconded the motion. The motion was approved by a voice vote. A roll call vote was taken on Resolution 10-2001. Clerk Welch reported the following: 29 in favor, 18 opposed, noting a total of 47 members present and voting. The motion was approved.

OTHER BUSINESS:

Rep. Varrell noted that 32.6 percent of the Delegation approved the budget, which is less than one-thirds of the Delegation voting.

Rep. Belanger made a motion to adjourn the meeting at 1:05 p.m. Rep. Flanders seconded the motion. The motion was approved by a voice vote.

Respectfully submitted,

Cheryl A. Hurley
Cheryl A. Hurley
Delegation Coordinator
cah

Respectfully submitted,

David A. Welch
Representative David A. Welch, Clerk
Rockingham County Convention

ROCKINGHAM COUNTY CONVENTION



DELEGATION

George Katsakiores, Chairman
Sheila Francoeur, Vice Chairman
David A. Welch, Clerk

EXECUTIVE COMMITTEE

Vivian R. Clark, Chairman
Marshall Quan, Vice Chairman
David A. Welch, Clerk

118 North Road, Brentwood, New Hampshire 03833
Telephone (603) 679-9369
Fax 679-9370 (24 hours)

MINUTES ROCKINGHAM COUNTY DELEGATION

PUBLIC HEARING

Friday, July 20, 2001
9:00 a.m.

Hilton Auditorium
Rockingham County Nursing Home
Brentwood NH

The Rockingham County Delegation held a Public Hearing on Friday, July 20, 2001 at 9:00 a.m. in the Hilton Auditorium at the Rockingham County Nursing Home in Brentwood, NH.

The purpose of the Public Hearing was relative to an increase in bond authorization, in an amount not to exceed \$1,000,000, for improvements to the Rockingham County Complex in Brentwood, NH.

Rep. George Katsakiores, Chairman, called the Public Hearing to order at 9:12 a.m.

Those in attendance were: Rep. George Katsakiores, Chairman; Representatives Arndt, Belanger, Blanchard, Case, Clark, Flanders, Flanagan, Francoeur, Johnson, Kobel, Letourneau, Packard, Pitts, Quandt, Welch, Weyler, and Zolla.

Also Present: Commissioner Katharin Pratt, Commissioner Maureen Barrows, Theresa Young, Finance Officer; Judie Milner, Finance; Jude Gates, Assistant Director, Maintenance & Engineering; Sandy Buck, Treasurer; Tim Dempsey, Deputy Treasurer; James Reams, County Attorney; William Sturtevant, Nursing Home Administrator; Mr. Brian Hilliard, State of New Hampshire, Department of Environmental Services; Cheryl Hurley, Delegation Coordinator.

Chairman Katsakiores stated the purpose of the meeting relative to an increase in bond authorization not to exceed \$1,000,000 for improvements to the Rockingham County Complex in Brentwood, NH.

Chairman Katsakiores called on Ms. Jude Gates, Assistant Director of Maintenance & Engineering, for a brief explanation regarding the need for improvements to the Complex. A brief discussion ensued.

Chairman Katsakiores called for questions from the general public. There were no questions raised by the public.

Page 2

Chairman Katsakiores announced that the Executive Committee is scheduled to meet at 9:30 a.m. to develop a recommendation relative to the bond authorization to the Full Delegation scheduled to meet at 10:00 a.m.

There being no further business, the Public Hearing was closed at 9:27 a.m.

Respectfully submitted,



Cheryl A. Hurley
Delegation Coordinator



Rep. David A. Welch, Clerk
Rockingham County Convention

cah

ROCKINGHAM COUNTY CONVENTION



DELEGATION

George Katsakiores, Chairman
Sheila Francoeur, Vice Chairman
David A. Welch, Clerk

EXECUTIVE COMMITTEE

Vivian R. Clark, Chairman
Marshall Quandt, Vice Chairman
[Signature]

118 North Road, Brentwood, New Hampshire 03833
Telephone (603) 679-9369
Fax 679-9370(24 hours)

MINUTES

ROCKINGHAM COUNTY DELEGATION MEETING

Friday, July 20, 2001

10:00 a.m.

Hilton Auditorium

Rockingham County Nursing Home
Brentwood, NH

The Rockingham County Delegation met on Friday, July 20, 2001 at 10:00 a.m. in the Hilton Auditorium at the Rockingham County Nursing Home in Brentwood, NH. The purpose of the meeting was to vote on an increase in bond authorization in an amount not to exceed \$1,000,000 for improvements to the Rockingham County Complex in Brentwood, NH.

Rep. George Katsakiores, Chairman, called the meeting to order at 10:15 a.m.

Chairman Katsakiores stated the purpose of the meeting was to vote on an increase in bond authorization in an amount not to exceed \$1,000,000 for improvements to the Rockingham County Complex in Brentwood, NH.

Rep. Janet Arndt led the Pledge of Allegiance.

Rep. Robert Letourneau delivered the Invocation.

Rep. David Welch, Clerk, conducted the roll call. Clerk Welch reported a total of 47 members present at the time the roll was called.

Chairman Katsakiores declared a quorum.

Those in attendance were: Rep. George Katsakiores, Chairman; Representatives Arndt, Belanger, Blanchard, Camm, Carson, Case, Chalbeck, Clark, Corbin, Dowling, Fesh, Flanagan, Flanders, Francoeur, Gilbert, Gleason, Hamel, Henderson, Robert Johnson, Rogers Johnson, Kane, Jane Kelley, William Kelley, Kobel, Langley, Letourneau, McGuire, McKinney, Moore, Morse, Nowe, Packard, Pantelakos, Pitts, Priestley, Putnam, Marhsall Quandt, Rausch, Shultis, Stritch, Varrell, Welch, Weyler, Whittier, Woekel, and Zolla.

Excused: Representatives Major, Robertson, Cox, Coes, Norelli, Dodge, Bishop, Stone, Bowles, and Griffin.

Also Present: Commissioner Katharin Pratt; Commissioner Maureen Barrows; William Sturtevant, Nursing Home Administrator; Sandy Buck, Treasurer; Tim Dempsey, Deputy Treasurer; Theresa Young, Finance Officer; Judie Milner, Finance; Jude Gates, Assistant Director of Maintenance & Engineering; James Reams, County Attorney; Brian Hilliard, State of New Hampshire, Department of Environmental Services; Cheryl A. Hurley, Delegation Coordinator.

Chairman Katsakiores called on Rep. Vivian Clark, Chair of the Executive Committee, who read the following motion:

In accordance with RSA 28:7, I move that the Rockingham County Convention authorize the Commissioners to expend funds for the improvements/repairs to the wastewater treatment system. This project may cost up to \$1,000,000.

Rep. Belanger seconded the motion.

Chairman Katsakiores called for questions on the motion. He briefly reviewed the ground rules for speaking.

Rep. William Kelley had questions, referring to a memorandum dated June 25, 2001 from Jude Gates, Assistant Director of Maintenance & Engineering. Rep. Clark addressed Rep. Kelley's questions. Rep. Kelley requested more information. Rep. Pantelakos questioned.

Commissioner Barrows assured the members that the County is looking into every possible way to reduce the costs associated with the project.

Chairman Katsakiores read RSA 33:11 – Authorization of Bonds. Commissioner Pratt commented. Rep. Flanders and Rep. Camm questioned.

Mr. Brian Hilliard from the State of New Hampshire, Department of Environmental Services provided the members with the specifics regarding the repairs to Lagoon #3. He noted that the State has an interest to make sure that the costs associated with the repairs are not excessive, referring to the 20 percent matching grant available from the State to the County. He assured the members that very experienced technical individuals are assigned to the project. Rep. Nowe questioned. Rep. Gleason questioned. Rep. Clark explained. Rep. Fesh questioned. Ms. Gates explained. Rep. Rausch questioned. Rep. Kelley questioned. Rep. Clark responded to rep. Kelley's questions. Representatives Belanger, Pitts, and Camm questioned. Mr. Hilliard explained.

Chairman Katsakiores called for further questions. There were none. The motion to authorize the project costs was taken by a roll call vote. Clerk Welch conducted a roll call vote. Clerk Welch reported 44 yes, 3 no. Chairman Katsakiores declared that the motion passed.

Rep. Clark read the motion to increase the bond authorization by \$1,000,000 as follows:

I move that we authorize an additional bond appropriation of \$1,000,000 for improvements/repairs to the Rockingham County Complex in Brentwood, NH.

I further move that the Rockingham County Commissioners be authorized, upon Executive Committee approval, to expend funds on emergency projects not currently incorporated on the approved project list.

Rep. Belanger seconded the motion. Rep. Clark explained the options available for funding. She noted that the increase in bond authorization was felt to be the most fiscally responsible option. Rep. Varrell questioned. Ms. Young, Finance Officer, explained. Rep. Kelley had further questions. Rep. Welch explained. Rep. Clark explained.

Rep. Welch read RSA 24:15 Exceeding Appropriations. Rep. Flanders made a motion to move the question. The motion was seconded and approved by a voice vote.

Rep. Clark reread the motion.

Chairman Katsakiores instructed Clerk Welch to conduct a roll call vote. Clerk Welch conducted the roll call. Clerk Welch reported 43 yes, 2 no.

Chairman Katsakiores declared that the motion had passed.

Rep. Matthew Quandt arrived at approximately 11:20 a.m., making a total of 48 members in attendance.

Chairman Katsakiores announced that Rep. Donald Stritch, Chairman of the Redistricting Commission from the House of Representatives, had requested to speak briefly to the members regarding the redistricting project. Rep. Varrell provided the members with a handout entitled, *1991/2001 County Commissioner Districts with 200 population figures RSA 662:4*. Rep. Stritch requested the Commissioners input and feedback relative to how the districts should be figured, as well as the Executive Committee's perusal and approval. The timeline is within the next month or two. He noted that the Delegation would vote on the issue later in the year.

There being no further business, the meeting adjourned at 11:27 a.m.

Respectfully submitted,



Cheryl A. Hurley
Delegation Coordinator



Rep. David A. Welch, Clerk
Rockingham County Delegation

cah

Rockingham County Nursing Home Report

The past year continued to bring significant changes, challenges and issues to Rockingham County Nursing Home. As we have noted over the past two Annual Reports, the lack of qualified nursing personnel has had an adverse effect on the operations and availability of services for residents of the county who may have wished for admission to RCNH.

We have continued to keep 58 beds off line on a semi-permanent basis; other beds in the facility have remained empty, as well, throughout the year as we attempted to recruit personnel in the nursing department. This caused a further reduction in bed days this year our average daily census was 223 compared to 253 in year 2000. Of course this had a direct reflection in revenue generated by the Home.

Recruitment has been addressed through many methods over the year as in the past. Among the methods used for recruitment have been regular media advertising, job fairs both at the Home and other venues, increased starting wages, hiring and recruitment bonuses. We will continue to look for ways to see out side the box in 2002 to find personnel.

The use of agency personnel in 2001 was greater than in the year 2000. This is especially true on the 3-11 and 11-7 shifts. The gross cost to the county was over \$722,000 in 2001. We certainly hope that in 2002 we will see an improvement in the employment of nursing personnel.

In April the Bureau of Health Facilities arrived for its Annual Survey of Long Term Care Facilities, as required by the Federal Government. The results, although satisfactory, were not at the usual standard we set for our facility.

As in past years we have continued our working relationship with the NH Community Vocational College System. In September we hosted two freshman nursing student classes averaging 8 students per class. The students were here on Wednesdays and Fridays during the fall semester. We will look forward to seeing new students in the fall of 2002.

The "Employee of the Month" program continued throughout the year. Peers, residents, families, visitors, volunteers, or any other individual who has an interest in Rockingham County Nursing Home may nominate employees. Each month the selected employee receives a Savings Bond, reserved parking, a plaque and picture posted in the main lobby, a cake, and balloons. Recognized in 2001 were:

January -	Yvonne Poliquin – Nursing Department
February -	Sylvie Whitcomb – Food Services
March -	Lillian Wood – Nursing Department
April -	Anita French – Nursing Department
May -	Lena Hutchins – Food Services
June -	Rita Beaupre – Food Services
July -	Cathy Rohr – Nursing Department
August -	Tina Gagne – Nursing Department
September -	Agnes French – Food Services
October -	June Page – Occupational Therapy
November-	Joan Morin – Nursing Department
December -	Pat Wellington – Nursing Department

In October we nominated Rita Beaupre from the Food Services Department for the NH Association of Counties Nursing Home Employee of the Year award. The Association selected Rita as one of three winners of the award. Congratulations to Rita, and thank you to all those who had been selected throughout the year representing the excellent quality of work by all nursing home employees.

As we look forward to 2002, we will be occupying the top floor of the Driscoll Wing with 26 beds, and in the fall of the year we plan to have completed the renovations to the Underhill Wing for Residential Care. Plans also call for

some refurbishing to the nursing unit on Fernald One. This will include a new nursing call system, a new dropped ceiling in the corridor hiding the piping and conduit, and relocation of cable television and telephone wiring in each resident room. In Blaisdell Wing we have completed the lighting project and plan to replace the inadequate nursing call system in 2002.

The eleventh annual "Giving Tree" was successful. Many individuals and community organizations returned gifts to assist in providing a joyous Christmas morning for all residents. Thank you again to all who participated.

The EFFORTS Committee has continued to provide support to the residents of the Home. They have continued to purchase equipment and many special items that a resident may wish to enjoy.

Thank you to Jude Gate, Director of Maintenance and Engineering; Gene Charron, Corrections Superintendent; Theresa Young Director of Finance; and Martha Roy, Director of Human Resources; for the assistance and support provided to the nursing home throughout the year.

This report would not be complete without again recognizing the fine personnel who provide quality care and quality of life to the residents of Rockingham County Nursing Home. Without this group of dedicated employees the Home would not continue to enjoy its fine reputation throughout the State of New Hampshire. My personal thanks to each of them and their families.

An expression of gratitude to the Rockingham County Delegation and Board of Rockingham County Commissioners for their assistance, guidance and support this past year.

Respectfully submitted, William F. Sturtevant, Administrator

Report of the Medical Director

This was a challenging year at Rockingham County Nursing Home. We continue the trend that patients arrive here sicker and frailer at the time of admission. Many of the patients had multiple medical illnesses and marked limitation in their activities of daily living.

We had a very smooth transition in nurse practitioner coverage with Holly Solie, RN/ARNP replacing Beverly Rohr. Fortunately, there was some period of overlap so that there was really no gap in services and the training was well handled. We were able to continue the high level of service that Mrs. Rohr had provided to our patients over the last twenty-five years.

Medical staff physicians remain the same and continue to provide daily coverage of the nursing home five days a week. We added a new service with Dr. Manuel Sanchez, a pain consultant, who was available to help us manage some of the difficult pain control problems that occur in our patients.

We are looking forward to the new space on Driscoll II. We think that this will further improve the quality of services, which are offered to the residents here at Rockingham County Nursing Home.

We were pleased at the survey results this year and the recognition of the high quality of care which all of the staff provide to the residents here at this facility.

We look forward to another challenging year as we continue to balance the severe functional limitations of our patients who continue to arrive here in a more frail state. Along with this, the challenges of recruiting an adequate nursing staff in the face of the national nursing shortage and the difficulties of operating under budgetary constraints due to limitations in funding for Medicare and Medicaid will continue to be addressed.

Karl Singer, M.D., Medical Director

ROCKINGHAM COUNTY NURSING HOME
2001 CENSUS

TOTAL CENSUS	JANUARY 1, 2001	227
TOTAL ADMISSIONS	104	
HOME	36	
HOSPITAL	33	
NURSING HOME	25	
PSYCH. HOSPITAL	3	
GROUP HOME	4	
REHAB. FACILITY	4	
TOTAL DISCHARGES	136	
HOSPITAL ADMIT/RETURN	24	
PERMANENT DISCHARGES	8	
DEATHS	104	
TOTAL CENSUS	DECEMBER 31, 2001	219
TOTAL RESIDENT DAYS:	81,3	
DAILY AVERAGE CENSUS	223	
HIGH CENSUS	233	
LOWEST CENSUS	214	
DAILY AVERAGE		
UNDERHILL WING	0	
FERNALD WING	72	
BLAISDELL WING	103	
DRISCOLL WING	48	
AVERAGE AGE OF RESIDENTS DECEMBER 31, 2001 -	81	
AVERAGE AGE OF RESIDENT AT DEATH	84	
AVERAGE AGE OF RESIDENT AT ADMISSION	82	
AVERAGE LENGTH OF STAY	2 YEARS – 4 MONTHS – 12 DAYS	
*2	Discharged to another facility	
*4	Residents expired while in the hospital	
*2	Residents discharged home	
# 32	Of the 104 admissions, expired	

ROCKINGHAM COUNTY NURSING HOME

Report of the County Attorney

As I have continued to adjust the data collection process for the County Attorney's Office, I am better able to document and track the amount of work done by the employees of the Office. What I am able to report to you is that the amount of work being handled by the Office continues to increase.

Some examples to demonstrate the increases are:

- The number of criminal Docket Numbers in Rockingham County has increased almost 89% since I took Office in January of 1999. While not a totally accurate view of the work handled by the Office, the figures illustrate a trend that cannot be ignored.
- The number of Superior Court closed cases re-opened increased over 15%.
- The number of individuals indicted rose over 15%; out of state Defendants increased.
- The number of Criminal Trials conducted by this Office has doubled.
- The extradition of criminals from other states has increased approximately 40%.
- District Court prosecutions increased over 25%.

Additional indicators of office productivity are:

- The attorneys took over 200 calls asking for advice from police departments "after hours" and on weekends.
- Attorneys and Advocates attended 146 interviews of children at the Child Advocacy Center.
- Each of the Victim/ Witness Advocates has averaged over 150 telephone conferences and 30 office conferences with victims of crime each month. The Advocates also helped victims of crime process applications for compensation valued at over \$ 86,000.
- The part-time Investigators reviewed and coordinated 29% more cases involving victims.
- The part-time Investigators reviewed and validated 286 cases pending in the National Crime Information Center computers, which is used by law enforcement to locate defendants evading justice.

I am grateful that the Delegation approved the new pay scale for the County. The new pay scale makes the county more competitive with the private sector and will, hopefully, slow the employee turnover here at the County and in the long run save the County money.

National District Attorneys Association

As you may be aware, I was elected to represent New Hampshire on the Board of Directors of the National District Attorneys Association (NDAA). The time and expense invested are paying off. As a partial result of my seat on the Board, prosecutors and other employees of the County Attorneys Office have received an estimated \$35,000 worth of training at the National Advocacy Center, at no cost to the County. Additional Applications are pending as I write this Report. In addition, Tim Harrington, one of my Team Leaders, and I have been asked to teach courses to other prosecutors at the National Advocacy Center.

Since the September 11 attacks, the value of my involvement on the Board has increased dramatically. Rockingham County now has a direct conduit and input into the national response to the terrorism threat to our country. This provides information allowing me to anticipate the new challenges coming to law enforcement. NDAA Board participation will also help insure that our local response will be coordinated with federal authorities.

Terrorist Attacks on September 11

Like all Americans the staff of the County Attorney's Office was shocked by the cowardly terrorist attacks on America. The employees of this Office are aware that these acts, while amounting to a declaration of war on this country, are also criminal acts, which are being investigated by law enforcement and some may end up being prosecuted in the criminal courts of this country. We are very proud of the response of the law enforcement community to the challenge of these unprecedented attacks.

The attacks were also a graphic reminder that it was local police, fire and rescue personnel who were, and will continue to be, the first responders to these types of attacks. As a society, we will have no choice but to increase the training of all our responders at the local level.

Given the new challenge given to federal law enforcement agencies by these attacks and the necessity to prevent future attacks, I anticipate changes in federal law enforcement. I believe that federal authorities, like the FBI, will have to continue to re-focus on these new threats and will not have the time or resources to investigate traditional crimes, such as bank robbery. I believe that this will leave more crimes to be investigated locally and prosecuted by county attorneys.

I have made suggestions to our local representatives on legislation that should be considered as local law enforcement adjusts to these new realities. I hope to work with our Representatives to see these initiatives enacted into law.

Superior Court Backlog of Jury Trials

Due to budget problems, the Superior Court has announced that it is eliminating juries in the months of April, July, August and December. This will effect both criminal and civil cases in the system.

However, since criminal cases have constitutional preference on the docket, it is likely that this will result in an increase of the backlog in criminal cases. In turn, this is likely to increase pressure on this Office to plea bargain more cases in order to speed up the processing of the cases. My strategy is to continue to resist the pressure and continue to push for just results for the citizens.

I have enjoyed the challenges inherent in being the Rockingham County Attorney and look forward to continuing to build on the progress that I have made as your County Attorney.

If you have any questions about this Report or the County Attorney's Office generally, please call me at 642-4249.

Sincerely,
Rockingham County Attorney

James M. Reams, Esq.

Report From the Register of Deeds

I am proud to report that this office, by careful planning and by a conscientious management, realized a profit of slightly under \$2,962,000.00, the details of which are reflected on my statistics below. The sincere efforts of my staff, not only affected this pleasant financial result, but also made it possible to improve service to the public.

The copy department continues to be an extremely busy area. Over \$542,527.00 in income was generated by this department in 2001. Approximately \$93,849.50 was earned through our FAX copies. This reflects an increase of \$178,240.00 in revenue from this department above 2000 documented figures.

The Scanning/Retrieval System has assisted this office by streamlining manpower and making documentation quickly accessible to the public. We are scanning all documents on a daily basis and are in the process of drafting a bid for additional hardware that will allow internet access to the indexing system by the public.

We began a large conversion project of film to images at the end of 1998 that will continue over the next several years. This program involves considerable expense and can only be reasonably accomplished over time. It is our hope to offer images and indexes back to 1960 when completed on the public computer terminals as well as via remote access.

It remains my belief that the Registry of Deeds should be operated in the best interest of the general public and particularly the taxpayers. My staff and I pledge ourselves to this end.

2001 Statistics

Number of Recordings:	101,561
Pages Filmed:	292,486
Number of Copies Made:	366,845
FAX Copies Sent:	34,251
2001 Copy Dept. Receipts:	\$ 542,527.00
2001 Total Receipts:	\$4,337,221.94
2001 Expenditures:	\$ 982,349.21
Surcharge Account	\$ 90,000.00

Respectfully submitted,

Cathy Ann Stacey,
Register of Deeds

Report from the Rockingham County Sheriff's Department

Welcome to an abbreviated version of the Sheriff's Department 2001 Annual Report. Unfortunately, printing limitations in this publication prohibit the duplication of the in-depth report that is available at the Sheriff's Office. Still, I am sure that the reader will find sufficient information included herein to become more informed as to the operation and activities of the Sheriff's Office in 2001.

The terrorist attacks of September 11 overshadowed all local and regional events that occurred prior to that date and set the national agenda for the next three months. The Sheriff's Department responded to the immediate regional demands of the crisis in an admirable fashion. Deputies in the Airport Division, supplemented by Patrol Division units, immediately strengthened security levels at the Manchester Airport, responding in such a fashion that enabled Manchester Airport to be one of the first airfields in the nation to be reopened after the closure of all airspace by the FAA. Communications Center personnel also immediately stepped up to the task, professionally handling a myriad of calls for service, and in some cases, simply comforting young and elderly callers who sought self-assurance that someone would answer a call for help. In the period immediately following September 11, the Sheriff's Department bomb dog and handler responded to 10 locations throughout Rockingham County.

The ability for the various Divisions to respond effectively to terrorism was not coincidental. Supervisors and other pertinent personnel had been receiving training and participating in terrorist related drills and exercises since 1997, when this Department first instituted an enhanced training schedule.

I am grateful to the men and women of the Sheriff's Department who have served so selflessly during this national crisis. The citizens of Rockingham County have been well served.

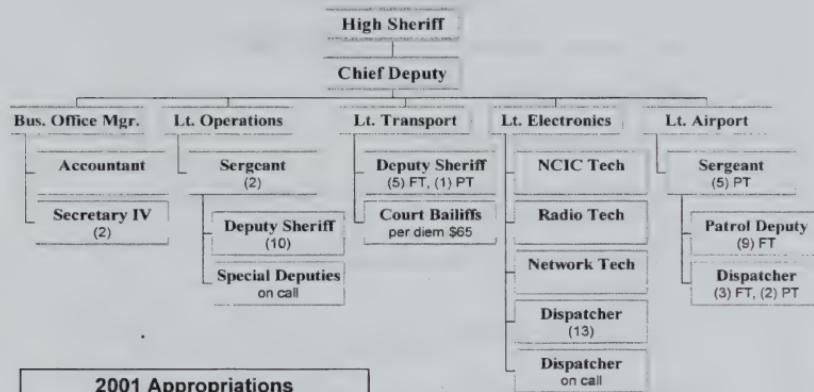


Dan Linehan
Rockingham County Sheriff

Mission Statement

It is the mission of the Rockingham County Sheriff's Department to enforce the Laws of the State of New Hampshire and United States of America faithfully and impartially and to provide public safety services for the citizens, businesses and other law enforcement agencies within our jurisdiction, emphasizing professionalism, cooperation, competence and integrity, in order to foster a partnership which will preserve and improve the quality of life in Rockingham County.

Sheriff's Department Organization Chart



2001 Appropriations

Sheriff's	\$1,858,494
Dispatch	\$923,521
Radio	\$70,932
Airport	\$923,862
Outside Detail	\$171,945
Department Total	\$3,948,824

Other Revenue 2001

Airport Reimbursement Administration Fee	\$921,012
	\$88,486
District Court Care & Custody Juvenile Transport	\$77,150
	\$35,284
Seabrook Grant	\$27,000
Outside Detail	\$194,213
Superior Court Bailiffs	\$283,936
EMA Grant	\$12,080
Other Grants	\$37,082
Miscellaneous	\$7,824
TOTAL REVENUE 2001	\$ 1,990,100

Civil Process Revenue

1992	\$413,033
1993	\$367,022
1994	\$335,761
1995	\$330,596
1996	\$301,338
1997	\$318,795
1998	\$318,294
1999	\$275,309
2000	\$280,000
2001	\$306,033

In 2001, 50.4% of the sheriff's department appropriations were offset by revenue.

Warrants Statistics

Active Warrants – Superior Court – Family Division

As of December 31, 2001

Active Warrants in NCIC	402
Active Superior Court Civil Warrants – non NCIC (Equity, Family Division, Cost Containment)	98
Active Warrants – Persons serving time in other states	82
<i>Total Active Warrants</i>	582

Arrests – Superior Court Warrants

As of December 31, 2001

Criminal Warrant Arrests	282
Civil Warrant Arrests	102
<i>Total Arrests</i>	384

Active Warrants – District Court

As of December 31, 2001

Active Warrants	128
Warrants Issued to Other Counties	63
Warrant Recalls after notice	374
Warrant Recalls after the person learned a deputy was actively seeking their arrest	382

Arrests – District Court WarrantsAs of December 31, 2001

Arrests	16
Non Est	81
 <i>Total Warrants Managed in 2001</i>	 2,148
 <i>Total Arrests on Warrants in 2001</i>	 400

2001 Fugitive Extraditions By State						TOTAL 134
California	1	Alabama	1	Connecticut	5	Florida 9
Vermont	3	West Virginia	1	Maine	16	Pennsylvania 4
Mass.	84	New York	9	New Jersey	1	

In 2001, deputies initiated 65 criminal reports, stopped 943 motorists for moving violations, assisted 250 drivers on the roadways, and covered 33 motor vehicle accidents. In addition Patrol Division deputies served 11,928 civil process documents.

Transports		
General Transports	3,933	
District Court Transports	3,562	
Involuntary Emergency Admissions	308	
Juvenile Transports	<u>328</u>	
2001 Total	8,131	2000 Total 7,350

Dispatch Center

1999 Calls for Service	70,492
2000 Calls for Service	80,510
2001 Calls for Service	90,090

Airport Division Statistics

3.2 million passengers in 2001

Alarms	6846
Escorts	185
Calls for Service	1,106
Vehicle Related	1,343
Criminal	531
Medical	216
Aircraft	52
Suspicious Container	338
Administrative Calls	5,653
Parking Tickets	1,979

Training

Total Employees Receiving Training	86
Total Training Hours Received	3,106
Total Training Cost	\$8,444
Average Hours Per Employee	36.11

Report of the Rockingham County Correction's Department

The inmate population beginning in January showed steady growth over last year for the first 7 months of the year. From August on, it evened out with the same period of last year. In fact, as you scan the graph, which is attached to this report, you will see the monthly averages. The average daily population for the year 2001 was 289. The average daily count for 2000 was 265.

Admissions for 2001 were 4,019 -- 3,536 Males and 483 females. 11% increase over last year. Female admissions are 9% over last year figures. 2000 was 3,602 – 3,158 Males and 444 females.

The recidivism rate for 2001 47%.

Training

The in service training required for correctional officer's is accomplished by utilizing dedicated and knowledgeable in-house trainers. The curriculum includes CPR and First Aid, Handcuffing/Restraint Devices/, Cell Extraction, Gang Awareness, Suicide Prevention, Report Writing, Sexual Harassment/Hostile Work Environment, Communicable Diseases etc. We have also provided training outside of the facility including the Association of Counties Correctional Officer Academy and other county departments for CPR/First Aid.

In 2001, we once again scheduled officers for training for a weeklong block of time. This helped reduce the amount of overtime spent for training and also insured the consistency of training. It is important to recognize those who make the training program the success that it is. I would like to thank Captain John Blomeke who heads the Training/Development division as well as the trainers who support his efforts: Deputy Superintendent Albert Wright; Lt. Steve Church; Sgt. Shawn Fogarty; Sgt. Jay McKinley; Cpl. Tony Dagostino; Cpl. Ren Horne; Corrections Officer Gavin Lauder.

Our staff now includes 78 Certified Correctional Officers, or 95%. Two officers achieved certification during the past year. Sean Eldridge and Jesse Clifford attended the 57th and 58th Academies respectively. Congratulations to them! Those newer officers who are not certified will be attending the 59th and 60th academy this year (2002).

Milestones reached this year:

5 year pins	10-year pins	20 year pins
Glen LaRoche John Willey	Harold Whitehouse Bennett Turner David Proulx Kenneth McCarron	Deputy Supt. Al Wright Sgt. Philip Fraser

Special Community Programs

I firmly believe that Corrections should play an important role in providing programs in the community. The following programs represent an array of opportunities for schools, municipalities, the inmates, and especially the victims.

Project Community Phase II: Entering our sixth year in this vital program was a little disappointing as it was the year before. There were many requests from the towns for participation. Due to a shortage of Correctional staff this program did not really get off the ground. It is our hope that we will be back on track in 2002 although we are not at approved staffing levels as of this report. We were able to provide a total of 9,592

hours to municipalities. The benefactor towns were Kingston, Fremont, Atkinson, Epping, Plaistow, Raymond, and probation department.

Inmate Hours: The Nursing Home and Maintenance Department received a total 40,596 -inmate man-hours. This is equal to 5,074 workdays. Seven towns received a total of 9,592 inmate man-hours. Total inmate man-hours for 2001 is 50,188 hours. This does not include the inmate man-hours involved within the facility and facility grounds.

Project Kid Care: The year 2001 was a busy year for "Project Kid Care". As in years past, we provided a valuable service to the public with child identification packets for parents. Which included a picture of their child, fingerprints and an informational booklet. In addition each child received a "Rules of Safety" coloring book. Parents, who attended these functions with children in car seats, were provided with a "Vital Information" sticker to be placed on the car seat.

I had the pleasure of participating in this program during the Fourth of July celebration at the complex. Many complements from parents and Grandparents on the program.

Town of Epping "Old Home Days" celebration and COMAND Children's Halloween party.

Special thanks to Lt. Church and his crew.

V.I.N.E Victim Notification System: This program officially came on line in August 1998. This program allows a victim of a crime to register and ultimately be able to see if the perpetrator is still incarcerated or has been released. When the perpetrator has been released the victim is called and notified of it. There were 76 victims who registered. We continue to receive many calls thanking the Department for this program. This program will continue to grow. Deserving of recognition is my Administrative Assistant Charlene Roche who oversees this program.

On Site Work: Inmate labor and talent continues to be used throughout the year for various projects inside and outside the facility. We have inmates painting, washing and waxing of floors. Washing and waxing of cruisers. Spreading mulch, mowing and sweeping of the parking lots. Flowers were planted around the grounds. All of these projects are providing cost saving hours of manpower. A special thanks to the Maintenance/Engineering Department for their support.

Work Release Program: There were 96 inmates who participated in this program. This program allows an inmate by court order and our specific guidelines to work within the private sector. The inmates pay for board and room generating a revenue for the County. It also provides the inmate with the ability to pay restitution, support his family, pay fines and reimburse victim's etc. The success rate of this program for 2001 is 79%. Recognition is extended to Janet Micklos Human Services Director and Corporal Ren Horne Sentence Classification for the continued success of this valuable program.

Human Services & Inmate Programs: The importance of having substantive programs for the inmate population can not be overemphasized. Correctional facilities can no longer be warehouses as they have been for many years. Programs provide the opportunity for the inmate to take advantage of what is available. Our Human Services Director Janet Micklos has had a major role in providing guidance and direction to those involved in this very important area. She oversees all programs in this area.

Our GED program had 189 inmates signed up. 22 inmates successfully obtained their GED certificates. Although the success rate appears low in relation to applicants, we need to be reminded that many inmates are not here long enough to complete the program. We do attempt to encourage the individual to continue the program on the outside. We also have volunteer certified tutors who give their time to help inmates in certain areas and levels of their education.

Additionally, we have AA, NA, Bible Study, Anger Management, Art Therapy, and classes on AIDS, which also provides counseling and referral.

Of special note are the volunteers who tirelessly and unselfishly provide invaluable time and energy on these programs. We need to recognize these people for their dedication and genuine care and interest in these programs. We had a volunteer appreciation and recognition night to thank everyone for his or her time, effort and dedication.

Spiritual Guidance: A thank you to Chaplain Walter Johnston for coordinating chapel services and providing for the spiritual needs of the inmate population. We are fortunate to have local churches involved with the facility. We thank them for their donations of puzzles and games for Christmas. A special thanks to Catholic Charities who has begun to provide a weekly catholic mass conducted by a team of Eucharistic Ministers. We also wish to recognize father Michael Kerper of St. Paul's in Candia for officiating catholic mass.

Mental Health and Substance Abuse: These two areas play an important role in our day to day operations. Mental Health and Substance abuse have become an important part and service within the correctional field. Our counselors work diligently in providing one on one session's. Providing group sessions is another important area. The management of drug/alcohol dependant inmates is critical in addressing the inmate's needs. Mental Health is becoming increasingly prevalent. My appreciation is extended to Helen Watkins our Mental Health Counselor and Noreen Frizzle our Substance Abuse Counselor.

Noreen Frizzle retired this past January after 6 years. Last month December, we finally filled the vacant position. Unfortunately, the entire year went by without this important program. I am happy to announce that we are back on track.

Sexual Offender Program: Another important program by this facility. Inmates served by this program for 2001 were 29.

Medical Department: The medical department Prime Care who is a private provider has done a great job in providing services to the inmate population. We continue to be accredited by the National Commission on Correctional Health Care.

In Memoriam: The events of September 11th will remain etched forever in our minds. We extend our thoughts and sympathy to all of those people who were affected directly and to those of us who were indirectly affected.

Honors: In October of 2001 Captain John Blomeke received the Correctional Officer of the Year Award. We are proud of him for receiving this special recognition. A job well done!

Promotions: Congratulations are to be extended to Allen Hughes who was promoted from Correctional Officer to Corporal.

Electronic Monitoring & Home Confinement Program: During the months of February and March of 2001, the Rockingham County Department of Corrections met with the Rockingham County Attorneys Office, Probation Officers, Superior Court Judges, private attorneys and Public Defenders. This was to presenting the program was myself, Deputy Supt. Wright and Lt. Rusty Poliquin who is assigned to oversee the program. The policy for participation was drafted and finalized for approval. The program is of no cost to the County. Participants pay a per diem rate based on a sliding scale. The program is managed by Sentinel who provides the equipment for this program. The first participant was released into the program on 03/07/01. A total of 22 participated in the program during 2001. Two of which were found non-compliant with the rules and regulations and were subsequently violated by this department and probation. They were terminated from the program and continued their sentence. Success rate for 2001 was 90%.

Conclusion

We celebrated Correctional Officers week on May 11th by having a tour of the facility with the family members of our officers. Over 100 people attended. It was a great success. It provided the family members with a visual presentation of where their love ones works.

I would like at this time to express my sincerest gratitude to the Rockingham County Board of Commissioners, Representative John Flanders Chairman of our Jail Sub-committee his committee members and members of the Delegation for their guidance and support during this past year.

My Administrative team, Deputy Superintendent Al Wright, Business Office Manager, Louise Turner Charlene Roche, Captain John Blomeke and Lieutenant's Rusty Poliquin and Steve Church. To all Sergeants and Corporal's for their support and commitment

A thank you to all Department Directors, elected officials and their staff for their assistance and cooperation throughout the year.

Last but not least, my appreciation and recognition to all Department of Corrections staff. Professionals who are dedicated and committed to the ideals and goals of this department. Employees, who perform their duties with dedication and commitment. A group of individuals who care about their profession. A special acknowledgement to the parents ,husbands, wives and children who support our employees.

Superintendent Gene P. Charron

Report of the Rockingham County Treasurer's Office

The Treasurers office had an extremely busy year in 2001. During 2001, the County obtained a "line of credit" followed by a traditional issue tax anticipation note and bond anticipation note. Rockingham County had been unable to issue "traditional" notes on the open financial market due to the uncertainty of the educational funding in the State. The line of credit was obtained on March 30th for the amount of \$10 million, with a pre-payment option, at an interest rate of 5.29%. This line of credit was obtained from Bank of New Hampshire.

On August 8th, the County temporarily obtained authorization for another \$10 million line of credit at an interest rate of 4.00% from the Bank of New Hampshire. On August 17th, the County obtained temporary funding for continuing the capital improvement bond in the amount of \$4.7 million also from Bank of New Hampshire at an interest rate of 4.19%.

The principle and interest on the total authorization issue from the line of credit of \$20 million was paid in full on October 8, 2001. Also, the improvement bond was "rolled forward" into a bond anticipation note.

The traditional tax anticipation note (TAN) was issued on October 4th for \$20 million. During the bidding process, four bidders emerged with Commerce Capital Markets offering the lowest bid at a net interest rate of 2.2433%. The principle and interest on this issue were paid on December 31, 2001.

A traditional bond anticipation note (BAN) was issued on October 4th for \$4.7 million. The note is for the County's capital improvement program. Of five bidders, Commerce Capital Markets offered the lowest net interest rate of 2.2592%. This note is due on August 16, 2002. With the issuing of these notes, the interest rate the County incurred was substantially less.

During the year, the Treasurer's Office collected \$33,144,536 in taxes from the thirty-seven cities and towns of Rockingham County. We currently are not involved with any legal proceedings regarding taxes.

Rockingham County began using Bank of New Hampshire for banking services in the Fall of 2001.

Edward R. Buck III, Rockingham County Treasurer

Report from Engineering & Maintenance Services

2001 was another very busy, and very rewarding year for the Engineering & Maintenance Services team. We have the good fortune to be intimately involved in both the day-to-day operations of the facilities as well as in the execution of long-range projects affecting the future of the Complex. In this way, we touch the lives of each resident, employee and visitor each day.

The Engineering & Maintenance Services department includes a wide array of skilled craftspeople whose dedication to the County and pride in workmanship is visible with each new task, small and large, undertaken each day.

Some of the larger projects undertaken and overseen by our department in 2001 include the following:

- Participation in the build-out of Driscoll II for resident occupancy.
- RCNH Blaisdell Building – installation of shelves and over-bed lighting for the residents.
- Replacement of ceiling tiles, and energy efficient lighting fixtures in the corridors of Blaisdell Building.
- Replacement of the RCNH Mitchell Building roof top compressor.
- Replacement of the Jail G-Block roof top compressor.
- Completion of the flood mitigation project at the Jail/House of Corrections. Ice Pond Dam was raised, and a dike constructed behind the facility, engineered to protect the facility against a 100-year storm event.
- Phase II conversion of the Barn for on site storage, installation of wire cages to minimize impact to historical integrity, exploration of measures to be taken to ensure long-term structural strength.
- Relocation of the Human Resources department to the newly renovated Administration Building.
- Complete overhaul and rebuild of the RCNH Boilers #1 and #2.
- Lead paint abatement and repainting of the County's 500,000-gallon water tower.
- Discovery, exploration, and subsequent repairs to our Wastewater Treatment Facility Lagoon #3. This is a 25-million gallon storage lagoon. A tremendous amount of time and effort was devoted to the efficient repair of this lagoon. The Board of Rockingham County Commissioners, members of the Delegation, representatives of New Hampshire Department of Environmental Services and Dams Bureau were all very supportive and generous with their time, enabling us to have the lagoon back on line before the Spray Irrigation Site had to be shut down for the season. The experience of our Chief Operator John Harden, a 26-year veteran of the department, was a significant factor in the success of the project.
- In the area of Energy Efficiency, whereas our budget includes significant utilities appropriations, we launched the beginning of a long-term look at energy costs. We began with the first phase of an investment-grade energy audit, preparing comprehensive data on equipment, operations, usage and utilities consumption. Our ultimate goal is to enhance efficiency and to engage whatever cost avoidance strategies we may be able to realize.
- The investigation of the historical #6 oil release at the RCNH Boiler Plant continued in 2001, with the development of a Remedial Action Plan for consideration by the State of New Hampshire.

Every day we are faced with new challenges. Each is an opportunity to display our willingness and ability to provide service to the County's buildings, grounds, and personnel. The Engineering & Maintenance Services department is a group of skilled professionals providing service, each of whom I am proud to be working with.

My personal thanks go to the Board of Rockingham County Commissioners, and to the Officials and Division Directors who have been unerringly patient and supportive.

Respectfully Submitted,

Jude Gates, Assistant Director
Engineering & Maintenance Services

Report From the Human Resources Department

The HR Department coordinated a private pay and classification study of all non-union positions in 2001. This resulted in a new recommended pay plan which was approved for implementation at the February 2002 Delegation meeting. A review of the County benefits was also conducted in 2001, which led to changes in the 2002 County benefits plan.

During the past year the Human Resources Department conducted many training programs for employees. Benefits' training was provided at the Nursing Home "Under-the-Tent" day held in the fall at which Nursing Home employees are trained on essential issues by many different departments of the County. Supervisors of the County were trained in the "Art of Supervision" concentrating on annual evaluations and performance management techniques. In addition to this, the department completed County training for employees on health insurance reimbursement accounts, sexual harassment and other topics. The fourth annual Benefits Fair was held in the month of November for all employees. This event provides employees with a chance to meet with the many benefit providers of the County and learn the particulars of the various plans.

During the year 2001, the Human Resources Department enrolled those employees interested in health and dental insurance using a one-on-one enrollment method giving the employee more individual attention. Employee Benefits Administrators continued to be the third party administrator for the County's self-insured health insurance plan and Northeast Delta Dental serves as the network and administrator for the County's self-insured dental plan.

The one million dollar Community Development Block Grant to relocate Route 1b behind the Wentworth Hotel in order to guarantee the revitalization and operation of this historic building began in 2001. Completion of the road is slated for the summer of 2002.

At the fall 2001, New Hampshire Association of Counties Conference, the following Rockingham County employees were honored:

Nursing Home Employee of the Year:
Rita Beaupre, Dietary Aide

Corrections Employee of the Year:
Captain John Blomeke

Human Services Administrator of the Year:
Diane Gill, Director

Our congratulations to all.

The Human Resources Department continues to provide entrance and exit interviews to all County employees, introducing them to the current County benefits as well as Personnel Policies and Procedures. Support is provided for personnel issues and facilitation is supplied to the Employee Advisory Committee, Joint Loss Management Program (Safety) Committee and County Management Team. All employee personnel files for each County department are maintained in the Human Resources Department.

We welcome any suggestions to better serve the County.

Respectfully submitted,

Martha S. Roy, Human Resources Director

Report from Human Services

The Department of Human Services was responsible for an appropriated budget of \$ 14,689,696 for the funding of services to residents of nursing homes, juveniles and their families, the disabled, and the elderly.

The Intermediate Nursing Care line item of the budget represents the most costly portion of this department's budget. INC pays for medical services to residents of private nursing homes, as well as the Rockingham County Nursing Home, with costs split - fifty percent federal share, 25 percent county share and 25 percent state share. There were as many as 832 residents per month receiving INC benefits, at an average monthly cost of \$ 606,145.

With the passage of Senate Bill 409 in January, 1999, the counties gained financial liability for other long-term care services. The goal of SB 409 was to provide less costly options for care of the elderly and chronically ill. Some elderly prefer to be cared for at home, or in a setting less acute than a nursing facility. Medicaid-eligible elderly and chronically ill adults may receive services in their own homes, or in mid-level care facilities. The two new categories of services are Home and Community Based Care and Provider Payments. The costs for these services are funded 50% federal share, 25% state and 25% county shares. Services are available only to those persons who would be eligible for Medicaid nursing facility services. The average monthly caseload for HCBC clients was 295 persons, at an average cost of \$ 78,615/month. The Provider Payment caseload averaged 1,150 persons, at an average cost of \$158,890/month.

This department is also responsible for the payment of expenses for Old Age Assistance. This program provides cash grants to income-eligible elderly persons. The county pays fifty percent of the total cost. Rockingham County paid for up to 235 clients per month, at a total average cost of \$15,600.

The Aid to the Permanently and Totally Disabled is a program that provides cash grants to income-eligible persons who have severe physical or mental disabilities. The county share is fifty percent of the costs. This program served an average caseload of 775 persons, at a total average monthly cost of \$ 76,700.

The Department of Human Services is responsible for approving for payment court-ordered expenses for services for juveniles and their families; including Children in Need of Services, delinquents, and children who have been abused or neglected. Rockingham County funds twenty-five percent of these costs, and the State of New Hampshire, Division of Children, Youth and Families, funds seventy-five percent. Rockingham County paid expenses for as many as 420 children on a monthly basis. Average monthly costs totaled \$ 203,650 for out of home placement and in-home services. Reimbursement for juvenile's expenses was collected from parents in the amount of \$ 209,964 by this department, acting on behalf of the state.

In order to reduce the number of court-involved juveniles, and the out of home placements that may result from that involvement, counties receive prevention funds from the State of NH, Division for Children, Youth and Families. Rockingham County granted \$ 612,850 to community prevention programs that provide services to prevent children and families from becoming involved in the juvenile justice system, or to provide judges with alternatives to costly placements or services once a juvenile petition has been filed.

An example of a prevention program is Rockingham County's Parent-Child Mediation Program. Dedicated community volunteers completed their fifteenth year providing mediation services to families who are experiencing difficulties with their adolescents. The programs received referrals from

the courts as a diversion alternative, from schools, from the Division for Children, Youth and Families, and from police departments. Parent-child mediation is provided free of charge to families residing in Rockingham County, and continues to have the strong support of the legislators who comprise the Human Services budget sub-committee.

I would like to express my appreciation to the Board of Commissioners for their guidance and assistance to this department. I would also like to recognize the excellent staff of this department, including the Parent-Child Mediation Program Coordinator, for their service on behalf of the families of Rockingham County.

Respectfully submitted,

Diane D. Gill, Director, Human Services

Report from the MIS/Telecommunications Department

2001 was a year of accomplishments but also a year of preparation for future improvements in technology. In addition to the responsibilities of on-going administration and technical support for computer and telephone systems, IT/Telecommunications was busy implementing the following changes in 2001:

- Nursing Home file server hardware was upgraded to service additional users and increase storage capacity.
- The computer-leasing plan continued, which upgraded existing PCs to improve reliability & performance.
- Preparation began for converting our network from Novell Netware to Windows 2000. This conversion will provide a platform from which information sharing and communication among Rockingham County departments can be improved in 2002.
- A shared Internet connection and Internet security server, installed in 2001, provides a safer and easier way to communicate with the outside world by providing "always on" availability and protection from hackers. This resource will be further enhanced in 2002.
- Rockingham County's telephone switch maintenance agreement was upgraded to include priority problem response and 24 hour remote monitoring, problem diagnostics and resolution, which helps keep our telephone system up and running.
- The implementation of a new booking system (JMS) for the Department of Corrections involved IT/Telecommunications Department in a supportive role, providing assistance with network integration, software installation, and on-going support.
- The implementation of a shared fax server provides users with electronic faxing from the desktop. Additional staff will take advantage of this resource in 2002.

I would like to express my gratitude for the support and assistance I have received in 2001. Thanks to the Board of Commissioners, the Delegation, Bill Sturtevant, and Norman Majors for their guidance and support. My thanks also go to the staffs of the Nursing Home Administration, Maintenance, and Fiscal departments, and the departmental network administrators group for all their help and cooperation. I cannot fail to thank all of the staff I come into contact with on a daily basis who are both cooperative and patient.

Respectfully submitted,

Frank L. Stoughton, IT/Telecommunications Manager



2001 Annual Report

ROCKINGHAM COUNTY

UNH Cooperative Extension is the outreach arm of the University of New Hampshire. It offers research-based education to people of all ages, in cooperation with county, state, federal, and private partners. UNH Cooperative Extension helps foster the positive development of youth, adults, families, and communities; improves our economy; and provides effective natural resources management. The Rockingham County staff had a busy and productive year providing practical education that helps people of all ages throughout Rockingham County. In every city and town this program is at work, teaching residents about the critical issues of today, and encouraging them to improve the quality of life around them. Some major impacts that Cooperative Extension has had on the citizens and environment of Rockingham County during the past year include:

AGRICULTURAL RESOURCES, NANCY ADAMS

Community Profiles – The Community Profile is a process, conducted by UNH Cooperative Extension, by which communities take stock of where they are today and develop an action plan for how they want to operate in the future. In 2001, Brentwood and Candia participated in hosting a Community Profile as part of their Master Plan updates. Action items included issues such as capital improvement plans and impact fees, volunteerism, preserving rural character, planning for growth, communications, and lifelong learning. Chester is scheduled to host a Profile in 2002. A similar process was used to assist Raymond with identifying key recreational issues.

Ornamental Horticulture – Work continues on assisting commercial greenhouse, nursery, town recreation and parks departments, condominium associations, and other commercial horticultural enterprises to develop profitable businesses, improve pest management abilities, conserve water, and improve overall sustainability.

Home Horticulture – The Family, Home, and Garden Education Center, UNH Manchester, was initiated in 2001 to provide practical solutions to everyday questions in areas of home horticulture, household food safety/preservation, water quality, IPM backyard livestock, tree planting, and more. Trained volunteers staff a toll-free hotline and in 2001, they answered more than 1,330 calls from Rockingham County citizens.

AGRICULTURAL RESOURCES, NADA HADDAD

Growing Your Markets and Profits – This 5-week workshop was attended by 35 growers. The series was designed to give growers ideas and "how-to" to enter niche markets such as farmers' markets, ethnic markets, restaurants, price their agricultural products and do market research.

Farmers' Market Displays Critique – Critique for individuals displays at Farmers' Market remains in big demand around the state. Growers received recommendations on traffic flow, food safety, signage, and merchandising. With the formation of different farmers' market associations and increased number of markets, I continue to provide assistance and resources.

Conserving the Family Farm Guide – The University of New Hampshire Cooperative Extension and the New Hampshire Coalition for Sustaining Agriculture teamed up to work and

release the "Conserving the Family Farm: A guide to conservation easements for farmers, other agricultural professionals, landowners, and conservationists." This new book clarifies for farm families the process for making decisions regarding easements on farm properties, explains what is involved in making provisions for agricultural uses within easements, and recommends what needs to be done to put a farm-friendly easement together. Five hundred copies have been printed and distributed.

Preserving Rural Character Through Agriculture - A Research Kit for Planners – The statewide dissemination of this kit continues. More than 50 communities have been inspired to take steps toward making their communities more farm friendly.

FAMILY DEVELOPMENT, KAREN BLASS

Taking Charge of Your Finances (TCYF) – This series on money management was provided to sixteen participants of the Rockingham County Academy Program. The Academy program is an option for individuals convicted of a non-violent crime whereby they avoid prison but agree to complete educational programs in addition to other requirements. The topics included Communication, Setting Goals, Identifying Values, Credit Management, Insurance, Organizing and Keeping Financial Records, and Developing a Spending/Savings Plan. Another TCYF was provided to a group in Exeter sponsored by the Exeter Public Library. A total of 26 participants completed TCYF this year.

Health Insurance Counseling Education Assistance Service (HICEAS) – The goal of the HICEAS program is to train and support volunteers so they may provide assistance to seniors and their caregivers on questions regarding Medicare, Medigap, Medicare Managed Care, Medicaid, and Long Term Care Insurance. UNH Cooperative Extension is partnering with the Department of Elderly and Adult Services and NH Helpline to provide this service. Extension provides professional expertise in the role of training volunteers, ongoing Medicare updates, volunteer newsletter, and training manual updates. Presently more than 250 volunteers empower seniors and disabled persons at 35 sites to make difficult medicare related decisions, and to better understand their financial responsibilities.

Through HICEAS, more than 600 Rockingham County beneficiaries received a personal printout of their Medigap options with information on premiums for their age and sex. Much of this demand was generated by continued HMO terminations. In addition, 424 Rockingham County beneficiaries contacted the 800# and were referred to a trained volunteer to assist them with their problems. Extension has also worked with beneficiaries when the need arose. Two thousand eight hundred additional Rockingham beneficiaries were reached through workshops and presentations. Statewide HICEAS has reached approximately 28,500 beneficiaries with individual counseling as well as information critical to their health care decision making.

High School Financial Planning Program (HSFPP) – The High School Financial Planning Program curriculum and all materials are provided by the National Endowment for Financial Education in Denver as a community service. UNH Cooperative Extension has an agreement with them to train volunteers and assist in implementing the program through volunteer support. This year Extension trained fourteen additional teachers from Rockingham County. Participants reported an increased knowledge of teens and money and that they gained ideas for teaching financial management creatively and effectively.

Project Safeguard – This program is a prevention education program designed to bring parents

and middle school students together for a one-day conference on issues of communication, self-esteem, conflict resolution and drug and alcohol abuse. Extension's role has been to assist with program development, leadership development, speaker contact, coordination and planning. Last spring Nottingham Elementary School implemented their second annual Project Safeguard program for seventh graders. The program was held in May at the UNH campus with more than 100 parents, students and staff participating.

Independent Living Series for Foster Kids – Extension provided the Independent Living series to foster kids who are coming out of the foster care system in the next year or so. A number of Extension staff were involved providing presentations on money management, nutrition, shopping skills, conflict management and healthy relationships.

Media, Children, Youth and Families – Provided a downlink at UNH for a satellite series entitled "The Impact of Entertainment Media and Violence on Children and Families." Thirty-two teachers and parents from Rockingham and Strafford Counties participated in the four-session series and received information on the impact of violent television, movies, and video games on children, as well as recommendations on what parents and teachers can do.

Two other programs related to media were provided by Extension last year. They include "Kids and Commercialism: What Parents Can Do" (three parent groups) and TV Turnoff Week (an elementary and junior high school).

FAMILY DEVELOPMENT, CLAUDIA BOOZER-BLASCO

Parenting Education and Family Life Programs – Examples of programs that reached 157 parents to help them strengthen their parenting roles and their adjustments to their changing family included: *Family Focus: Parenting the School-age Child*, *Bullying: What are we going to do about it?*, *Family Focus Parenting Education*, *Effective Discipline*, *Understanding Normal Adolescent Development*, *Understanding Family Styles*, *Parenting in the Stepfamily*, and *Supportive Connections for Single Parents*. As a part of the Positive Parenting Segment on WMUR-TV, seven interviews on various parenting topics reached thousands of viewers. Also, 679 parents received the child-development newsletter series, *Cradle Crier and Toddler Tales*.

Teen Assessment Project – As follow up to the Teen Assessment Survey conducted in October 1999 for all middle and high school students in Exeter, NH, I helped coordinate the six newsletters, *Who's Kids...Our Kids*, that were sent to more than 2,000 parents in the school district. And as part of the Healthy Communities planning committee, I helped plan the four parent forums (attended by 150 participants), on *Teens and Alcohol and Drug Use*, *Teen Depression and Suicide*, *Parent -Teen Relationships*, and *Teens and Sexuality*.

Better Kid Care – Held at Salem High School, 87 child care providers attended eight down-linked conferences from Penn State Cooperative Extension. Of the 76 evaluations completed, 87% indicated they learned new concepts and 50% indicated they would incorporate new ideas into their child care setting.

Food Safety Efforts – A total of 265 restaurant food managers and handlers, consumers and volunteers increased their ability to prevent foodborne illness by participating in *SAFE*, *ServSafe*, *Emerging Food Safety Issues*, and *Food Preservation* workshops, thus learning about foodborne illness, safe food handling practices, and preserving foods safely. Of the 70 individuals who took the *ServSafe* training, 69 food managers or handlers passed the

certification exam by the National Restaurant Association and are ServSafe certified. Along with the Extension Educator in Agricultural Resources, I helped create and conduct a food safety audit on agricultural practices for two farms.

FOREST RESOURCES, MATT TARR

Forestry/Wildlife Assistance and Education – Extension provided one-on-one education and assistance to private landowners, licensed foresters, wildlife biologists and loggers in 23 Rockingham County towns affecting a total of 3500 acres. Extension assisted seven towns in managing 900± acres of town forest. We assisted the towns of Brentwood, Rye, and Danville in the development of written forest stewardship plans for their town forests. Extension sponsored/co-sponsored ten forestry and wildlife workshops attended by +200 natural resources professionals. We cooperated directly with the NH Fish and Game Department by assisting in the management of an additional 400± acres of private forestland as part of their Private Lands Habitat-Small Grants Program.

Tree Farm Program – Extension helps coordinate the NH Tree Farm program that it co-sponsors with the Society for the Protection of NH Forests and the NH Timberland Owners Association. Rockingham County is one of the most active counties in the state in this program with approximately two hundred active Tree Farmers who own and actively manage more than ten thousand acres of land. This year Isabel Parke's Tree Farm in Epping was awarded State Tree Farm of the Year and Isabel is a finalist for the Northeastern Region Tree Farmer of the Year. Extension has been involved in organizing this year's Tree Farm Field Day which will be held at the Parke Tree Farm and will attract 200± Tree Farmers throughout NH.

Protecting Critical Farmland Habitat in Rockingham County – Through a grant awarded from the NH Conservation License Plate Program Cooperative Extension began a two-year program aid at assessing and protecting field and old-field wildlife habitats in Rockingham County. Thirteen trained volunteers conducted grassland bird surveys at 12 selected sites in the county in spring/summer 2002. One of the sites included in this study was the County Farm. Information from these surveys will be used to guide future habitat and crop management at each property, and will be used to train natural resource professionals in habitat assessment and management during two workshops in 2003.

4-H YOUTH DEVELOPMENT, LYNN GARLAND

4-H Life Skills Development – The mission of 4-H is to provide positive learning experiences for youth and adults to develop their individual potentials as caring, competent, confident, and contributing members of our ever-changing world. The focus is on life skills development of Head, Heart, Hands, and Health for Better Living. In the 2000-2001 year, there were 105 clubs with 532 youth involved throughout Rockingham County thanks to the dedication of 480 volunteer leaders. Leaders reported that 4-H youth in clubs and family units practiced the following life skills: 92% personal and social competence; 99% getting along with others; 90% physical and mental health and health practices 72.5% expressing oneself through speaking or writing; 88% making decisions; 70% managing resources; 93% working as a group member; 73% learning to ask questions, gather information, and think creatively; 84% understanding and liking themselves better; 47% vocational competence; 78% cognitive and creative competence and 50% citizenship and leadership competence. Volunteer leaders also reported that of their youth members 95% constructed, developed, or produced a project; 86% exhibited their project work; 76% participated in community service activities; 40% developed presentation skills and 32% served as club officers.

4-H Volunteers Recognition – Volunteers are the essence and backbone of the 4-H program and volunteers said they gave an average of 80.7 hours to coordinating and conducting 4-H programs throughout the year that reflects a contribution equivalent to slightly over a half million dollars. Thirty-seven new volunteers completed the volunteer screening and orientation process. At County Recognition Night 45 volunteers were recognized for tenure awards representing 337 years of service as Extension volunteers and 54 volunteers were honored for their middle management roles. A statewide leader conference and the Fabulous Foods and Nifty Nutrition Conference were two examples of continuing education promoted to our 4-H teens and volunteers.

Highlights of the County 4-H Program include: Leadership Lab; Favorite Foods Festival; Demonstration Day, Spaces Conferences, Crafts Funshops, Fashion Revue, County 4-H Horse Show, judging events in horticulture, consumer/home economics, dairy and livestock; quiz bowls in rabbit, dairy, and horse projects, Teen Conference at UNH, Marine Lab Trips to the Isles of Shoals, Stratham Fair and Deerfield Fair. Special this year was the Focus on Fashion four-day trip to New York City to better understand the clothing and textiles industry and potential related careers. Eleven of the 38 delegates on the state trip were from Rockingham County.

Short Courses, Special Interest Groups, School Enrichment Programs – In addition to the strong 4-H club program efforts, more than 1,000 youth were involved in 18 short courses or special interest groups and 2,300 were involved through 20 school enrichment programs. A Let's Go Fishing Program is an annual highlight conducted jointly with NH Fish and Game volunteers. 4-H Babysitting Short Courses were conducted in Northwood, Deerfield, Nottingham, and Stratham. Talking with TJ programs that emphasize teamwork or conflict resolution skills for youth were completed throughout Salem and in Candia. Kids on the Block Handicapped Awareness Programs were conducted in Derry, South Hampton, and Exeter as well as at both Stratham and Deerfield Fairs. Thirty-five youth were awarded camperships through recommendations of their school's guidance counselors for attending one week at the NH 4-H Camp in Bear Brook State Park thanks to a DCYF Incentive Grant of \$7,280 awarded by the Rockingham County Commissioners. Students at the Cooperative Middle School in Stratham helped pilot sections of the new national 4-H curriculum focusing on money management skills for middle school youth as Lynn served on the National Design Team.

4-H Centennial Year – 2002 is the 4-H Centennial Year that will be celebrated across the country. Two special components have been the Power of YOUlt pledges for community service and the Conversations on Positive Youth Development organized for the fall of 2001. The Rockingham County Conversation brought together 11 youth and 29 adults focusing on brainstorming responses to the question "Within the next 3-5 years what are the most important actions we can take to create the future we want for the youth in our community?" Teams prioritized the ideas and submitted them to the state level conversation which then summarized statewide priorities for the national level Conversation on Positive Youth Development.

Words from 4-H Scholarship Recipient – The following paragraph, written by Ashley Sager, Kingston, the recipient of the Rockingham County 4-H 21st Century Scholarship, is reflective of one of our 4-H members thoughts on 4-H: *"Even though I am moving to the next phase of my life, I will always remember my years in 4-H. I have made so many life long friends through the program and I truly have had an unforgettable experience. 4-H is about giving kids opportunities that otherwise they would never have. In my case, 4-H has succeeded in every*

way imaginable. I would never have had an opportunity to prove myself on a horse like 'Justa' anywhere else. Nor would I have received the help with 'Justa' from any other organization. I am thankful to everyone in the 4-H community that has made my dreams come true. Hopefully, one day I will be the leader of my own 4-H group and give a bunch of kids the memories, skills and confidence 4-H has given to me. Thank you for everything."

LAND AND WATER CONSERVATION, PHIL AUGER

This will be the first full year since the Land and Water Conservation position was created. It was expected that this position would be met with a fair amount of pent up demand and we weren't disappointed. Communities, land trusts and other conservation groups, and private landowners are very much interested in these issues so the timing couldn't have been better. Here are a few of the things the Land and Water Conservation Educator has been involved with this year.

Land Conservation and Estate Planning Workshops - During this calendar year, UNH Cooperative Extension was involved with fourteen land Conservation and Estate Planning Workshops. The target audience for these popular workshops is private landowners. Cosponsors have included ten different communities, several land trusts and conservation organizations, the annual meeting of the New Hampshire Timberland Owners Association, a land surveyors training session and the Farm and Forest Expo.

Community Conservation Assistance Program - UNH Cooperative Extension has formed a Community Conservation Assistance Program to help communities throughout the state on a broad range of conservation and land use issues. A component of this program involves partnerships with many other organizations in the state who share these responsibilities. Our efforts this year have in part been focused on the Squamscott Project. This project is providing outreach to Exeter, Newfields, and Stratham on natural resource issues that the communities have identified through a series of listening sessions. Not surprisingly, the communities have identified land conservation and water conservation as two of their highest concerns.

Summer Community Land Conservation Workshop Series - This summer UNH Cooperative Extension has teamed up with a host of land conservation organizations in the county to put on a four-part workshop series for towns on land conservation. The workshops were funded in part by a "Moose Plate" grant. The afternoon workshops that are being held at the Brentwood Fire Station have attracted more than seventy people from more than thirty communities throughout southern New Hampshire and Massachusetts.

NUTRITION CONNECTIONS, TERRI SCHOPPMAYER

Smart Choices Newsletter – 2,174 Food Stamp households in Rockingham County began receiving *Smart Choices*, a periodic newsletter developed by Nutrition Connections and funded by the Food Stamp Nutrition Education Grant. All Food Stamp families have access to the most up-to-date information on nutrition, money saving shopping tips, and food safety to improve family nutrition without increasing the amount of money spent on food.

Youth Programming – Nutrition Connections worked with 469 youth in classrooms, after-school programs, and community garden projects. Behaviorally-based youth programs teach skill building to increase a child's confidence in making healthy lifestyle choices. Two new grant-funded programs were developed in 2001. The Walk-Fit Program, implemented in a Portsmouth school that serves low-income youth, uses pedometers and walking logs to

increase physical activity. The Cultural Cuisine Program, also serving low income youth, focuses on promoting sustainable food choices, mastery of cooking skills, and exploring new tastes and cultures. Looking at food, both in terms of individual health and the health of the planet, allows participants to feel more connected to their food.

SEA GRANT & MARINE RESOURCES, ROLLIE BARNABY

Fisheries Research – Cooperative Extension is the outreach arm of a multimillion dollar fisheries research project called the Northeast Consortium. Last year the Consortium distributed close to four million dollars to fishermen and scientists in New England with 75% of the money going to the fishermen. This year the Consortium will distribute seven million dollars in cooperative research projects.

Marine Aquaculture – Cooperative Extension is a full partner in a UNH multidiscipline team that is successfully growing mussels at an offshore site. It is hoped that commercial fishermen suffering financially from reduced fish stocks and restrictive regulations could spend some of their time growing seafood. Mussels are being looked at as a possible species. Cooperative Extension has brought fishermen out to the site, conducted workshops, and met with local cooperatives in an effort to keep them informed on the project's progress.

The Rockingham County Educators and staff want to thank the Board of Commissioners for their continued support. The county, state, federal, and private partnership that has been in existence for 87 years is one that continues to serve the needs of the citizens of the state and county.

Agricultural Resources

Nancy Adams & Nada Haddad, Extension Educators
Gail Ramsey, Educator Assistant

Family Development

Karen Blass & Claudia Boozer-Blasco, Extension Educators
Lynn Tolfree, Educator Assistant

Forest Resources

Matt Tarr, Extension Educator
Kay Matthews, Educator Assistant

4-H Youth Development

Lynn Garland, Extension Educator
Anne Atwater & Jeanne Hussey, Educator Assistants

Land & Water Conservation

Phil Auger, Extension Educator
Kay Matthews, Educator Assistant

Nutrition Connections

Terri Schoppmeyer, Program Associate
Jeanne Hussey, Educator Assistant

Sea Grant & Marine Resources

Rollie Barnaby, Extension Educator
Kay Matthews, Educator Assistant

**MASON+RICH**

PROFESSIONAL
ASSOCIATION
CERTIFIED
PUBLIC
ACCOUNTANTS

June 26, 2002

Board of County Commissioners
County of Rockingham, New Hampshire

In planning and performing our audit of the financial statements of the County of Rockingham, New Hampshire for the year ended December 31, 2001, we considered the County's internal control structure to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on the internal control structure.

During the course of our audit of the current year we became aware of a matter that was an opportunity for strengthening internal controls and operating efficiency. The memorandum that accompanies this letter summarizes our finding and our recommendation. This letter does not affect our report dated June 26, 2002 on the financial statements of the County of Rockingham, New Hampshire.

We will review the status of this finding during our next audit engagement. We have already discussed this comment and suggestion with various County personnel and we will be pleased to discuss this in further detail at your convenience or to perform an additional study of this matter or assist you in implementing the recommendation.

SIX
BICENTENNIAL
SQUARE

CONCORD
NEW HAMPSHIRE
03301

FAX (603) 224-2613
(603) 224-2000

Respectfully submitted,

Mason + Rich, P.A.

MASON + RICH PROFESSIONAL ASSOCIATION
Certified Public Accountants

1247
WASHINGTON
ROAD
SUITE B
P.O. BOX 520

RYE
NEW HAMPSHIRE
03870-0520

FAX (603) 964-6105
(603) 964-7070

MEMBER
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS
PRACTICE MANAGEMENT
PRACTICE SECTION

Visit us on the web: www.masonrich.com

PHYSICIANS' FEES

Observation - The County Nursing Home bills fees for physicians and then remits these fees monthly as received to the physicians. The Nursing Home then remits at the end of each month to the Finance Office a report (Summary of Cash Received) by physician along with a request that payments be made to the physicians. However, we noted at year end that there was not a good matching of the fees received and the payments made for the physicians fees.

Recommendation - We would recommend that the Physicians Fees (#41702000) revenue account be run monthly by the Finance Office and forwarded to the Nursing Home Billing Office. The Billing Office would then reconcile the receipts received and posted to the revenue account to the total receipts reported for the month on the Summary of Cash Received reports by physician BEFORE forwarding the listing to the Finance Office for payment.

Benefit - Following this procedure would result in a better matching of the receipts and disbursements associated with the physicians fee account each month.

Management's Comments - The County made a policy change in August, 2002 with regard to physician billing. This Policy will provide adequate matching of revenue and expense.



MASON+RICH

PROFESSIONAL
ASSOCIATION
CERTIFIED
PUBLIC
ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

June 26, 2002

Board of County Commissioners
County of Rockingham, New Hampshire

We have audited the accompanying general purpose financial statements of the County of Rockingham, New Hampshire as of and for the year ended December 31, 2001 as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

SIX
BICENTENNIAL
SQUARE
CONCORD
NEW HAMPSHIRE
03301

The general purpose financial statements referred to above do not include the general fixed assets account group, which should be included in order to conform with generally accepted accounting principles. The amounts that should be recorded as general fixed assets are not known.

FAX: (603) 224-2613
(603) 224-2000

1247
WASHINGTON
ROAD
SUITE B
P.O. BOX 520

RYE
NEW HAMPSHIRE
03870-0520

FAX: (603) 964-6105
(603) 964-7070

In our opinion, except for the effect on the financial statements of the omission described in the third paragraph, the general purpose financial statements referred to above present fairly in all material respects, the financial position of the County of Rockingham, New Hampshire at December 31, 2001 and the results of its operations and cash flows of its proprietary fund types for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Our examination was made for the purpose of forming an opinion on the combined financial statements taken as a whole. The accompanying individual fund financial statements listed as supporting schedules in the table of contents are presented for purposes of additional analysis and are not a required part of the combined financial statements and in our opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

MEMBER
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS
PRACTICE MANAGEMENT
PRACTICE SECTION

Visit us on the web: www.masonrich.com

In accordance with *Government Auditing Standards*, we have also issued our report dated June 26, 2002 on our consideration of Rockingham County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Respectfully submitted,

Mason + Rich P.A.

MASON + RICH PROFESSIONAL ASSOCIATION
Certified Public Accountants

COUNTY OF ROCKINGHAM, NEW HAMPSHIRE
 Combined Balance Sheet - All Fund Types and Account Groups
 December 31, 2001

	Governmental Fund Types			Proprietary Fund Types			Fiduciary Fund Types		
	General	Special Revenue	Capital Projects	Enterprise Fund Nursing Home	Internal Service	Trust And Agency	General Long-term Debt	Long-term Debt	Total Memorandum Only
ASSETS									
SETS									
Cash and Equivalents									
Restricted Assets, Cash Investments, at Fair Value	\$ 12,011,012	\$ -	\$ 2,965,651	\$ -	\$ 319,973	\$ -	\$ 120,951	\$ -	\$ 15,097,614
Accounts Receivable	86,936	-	-	-	40,105	6,156,555	10,198	-	319,973
Due from Other Governments	838,819	-	-	-	1,110,762	21,884	-	-	6,206,838
Due from Others	1,018	-	-	-	3,854	-	-	-	1,219,582
Due from Other Funds	4,412,695	-	59,658	-	157,439	-	106,500	19,962	838,819
Inventory	472,271	-	-	-	-	-	-	-	4,872
Capital Expenditures	94,398	-	-	-	-	-	-	-	4,598,815
Deposits	1,600	-	-	-	-	-	-	-	629,710
Property, Plant and Equipment (net)	-	-	-	-	11,955,156	-	-	-	136,274
Amount To Be Provided For Retirement of Long-Term Debt	-	-	-	-	-	-	-	-	33,600
TOTAL ASSETS	\$ 17,918,749	\$ -	\$ 3,025,309	\$ 13,587,280	\$ 6,358,815	\$ 151,111	\$ 5,074,916	\$ 46,116,189	

COUNTY OF ROCKINGHAM, NEW HAMPSHIRE
Combined Balance Sheet - All Fund Types and Account Groups

December 31, 2001

	Governmental Fund Types			Proprietary Fund Types			Fiduciary Fund Types			General Long-Term Debt	Tota
	General	Special Revenue	Capital Projects	Enterprise Fund Nursing Home	Internal Service	Trust And Agency	Long-Term Debt	Mencandum Only			
LIABILITIES AND FUND EQUITY											
Liabilities											
Accrued Payable	\$ 596,170	\$ 623,176	\$ 6,036,936	\$ 106,304	\$ 201,451	\$ 146,452	\$ 419,038	\$ 1,276,102	\$ -	\$ -	\$ 2,222,175
Accrued Expenses	-	-	-	-	-	-	-	-	-	-	1,094,214
Due to Other Governments	-	-	-	-	-	-	-	-	-	-	6,036,936
Due to Other Funds	-	-	-	-	-	-	-	-	-	-	4,598,615
Due to Others	-	-	-	-	-	-	-	-	-	-	-
Due to Specific Individuals	-	-	-	-	-	-	-	-	-	-	392,663
Deferred Revenue	216,453	-	-	-	-	-	-	-	-	-	271,264
An Anticipation Note Payable	-	-	-	-	-	-	-	-	-	-	-
and Anticipation Note Payable	-	-	-	-	-	-	-	-	-	-	-
Obligations Payable	-	-	-	-	-	-	-	-	-	-	-
Capital Leases Obligations	-	-	-	-	-	-	-	-	-	-	-
Unpaid Absences Payable	-	-	-	-	-	-	-	-	-	-	-
Total Liabilities	7,581,039	-	3,300,904	9,701,412	1,980,575	140,913	5,074,916	27,657,769	-	-	-
Fund Equity											
Contributed Capital											
Retained Earnings	-	-	-	-	-	-	-	-	-	-	3,726,511
Reserve by Donor or Restricted Assets	-	-	-	-	-	-	-	-	-	-	-
Unreserved and Balance	-	-	-	-	-	-	-	-	-	-	79,356
Reserve for Encumbrances	-	-	-	-	-	-	-	-	-	-	-
Reserve for Inventories	395,957	-	-	-	-	-	-	-	-	-	4,378,240
Reserve for Prepaid	472,271	-	-	-	-	-	-	-	-	-	-
Unreserved	94,398	-	-	-	-	-	-	-	-	-	-
Designated for Special Purposes	-	-	-	-	-	-	-	-	-	-	10,198
Designated for Continuing Appropriations	-	-	-	-	-	-	-	-	-	-	-
Undesignated (deficit)	-	-	-	-	-	-	-	-	-	-	-
Total Fund Equity	10,337,710	-	(275,995)	3,805,867	4,378,240	10,198	-	-	-	-	18,255,420
TOTAL LIABILITIES AND FUND EQUITY	\$ 17,918,749	-	\$ 3,025,309	\$ 13,587,289	\$ 6,338,815	\$ 151,111	\$ 5,074,916	\$ 46,116,189	-	-	-

COUNTY OF ROCKINGHAM, NEW HAMPSHIRE
Combined Statement of Revenues, Expenditures and Changes in Fund Balances
All Governmental Fund Types And Expendable Trust Funds
For the Year Ended December 31, 2001

	Governmental Fund Types				Fiduciary Funds	Totals Memorandum Only
	General	Special Revenue	Capital Projects	Expendable Trust		
	\$	\$	\$	\$		
Revenues						
Taxes	\$ 33,144,536	-	-	-	-	\$ 33,144,536
Charges for Services						
Deeds	4,438,471	-	-	-	-	4,438,471
Sheriff's Department	1,988,379	-	-	-	-	1,988,379
Maintenance	1,154,820	-	-	-	-	1,154,820
Commissioner's Office	-	-	-	-	-	-
County Attorney	154,676	-	-	-	-	154,676
Corrections Department	950,188	-	-	-	-	950,188
County Land Management	22,363	-	-	-	-	22,363
Human Services	778,241	-	-	-	-	778,241
Human Resources	166,553	-	-	-	-	166,553
Finance	211,103	-	-	-	-	211,103
Treasurer	9,289	-	-	-	-	9,289
Telecommunications	20,849	-	-	-	-	20,849
Interest	256,532	-	52,261	738	-	309,530
Other	502,314	-	-	-	-	502,314
Total Revenues	43,798,314	-	52,261	738	-	43,851,313
Expenditures						
Current						
Public Assistance	13,918,170	-	-	-	-	13,918,170
Corrections	6,194,126	-	-	-	-	6,194,126
Maintenance	2,423,469	-	-	-	-	2,423,469
Finance Office	440,574	-	-	-	-	440,574
General Government	883,538	-	-	-	-	883,538
Commissioner's Office	145,262	-	-	-	-	145,262
Human Resources	261,197	-	-	-	-	261,197
Sheriff's Department	3,971,628	239	-	-	-	3,971,628
Register of Deeds	986,412	-	-	-	-	986,412
County Attorney	1,674,499	-	-	-	-	1,674,499
Medical Examiner	67,580	-	-	-	-	67,580
Extension Service	413,048	-	-	-	-	413,048
Telecommunications	156,750	-	-	-	-	156,750
Treasurer	73,471	-	-	-	-	73,471
Delegation Office	48,427	-	-	-	-	48,427
Non County Specials	214,542	-	-	-	-	214,542
Debt Service - Principal	1,185,000	-	-	-	-	1,185,000
Debt Service - Interest	706,748	-	-	-	-	706,748
Capital Outlay	28,989	-	511,337	-	-	540,326
Total Expenditures	33,793,430	239	511,337	-	-	34,305,006
Excess (Deficiency) of Revenues Over Expenditures	10,004,884	(239)	(459,076)	738	-	9,546,307
Other Financing Sources (Uses)						
Proceeds of Capital Lease	97,601	-	-	-	-	97,601
Operating Transfers In	4,619	-	373,955	-	-	378,574
Operating Transfers Out	(3,187,098)	-	(194,629)	-	-	(3,381,727)
Total Other Financing Sources (Uses)	(3,084,878)	-	179,326	-	-	(2,905,552)
Excess(Deficiency) of Revenues Over Expenditures and Other Financing Sources (Uses)	6,920,006	(239)	(279,750)	738	-	6,640,755
Changes in Reserves (Inventory)	(54,886)	-	-	-	-	(54,886)
Fund Balances, January 1 as restated	3,472,590	239	4,155	9,461	-	3,486,445
Fund Balances, December 31	\$ 10,337,710	\$ -	\$ (275,595)	\$ 10,198	\$ -	\$ 10,072,314

The Accompanying Notes are an Integral Part of This Financial Statement

Exhibit C

COUNTY OF ROCKINGHAM, NEW HAMPSHIRE
Statement of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual (Non GAAP Budgetary Basis)
General Fund
For the Year Ended December 31, 2001

	General Fund		
	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Taxes	\$ 33,144,536	\$ 33,144,536	\$ -
Charges for Services			
Deeds	2,100,000	4,438,471	2,338,471
Sheriff's Department	2,037,434	1,988,379	(49,055)
Maintenance	-	1,154,820	1,154,820
Commissioner's Office	-	-	-
County Attorney	214,198	454,676	(59,522)
Corrections Department	809,800	950,188	140,388
County Land Management	21,520	22,363	843
Human Services	661,083	778,241	117,158
Human Resources	-	166,553	166,553
Finance	-	211,103	211,103
Treasurer	-	9,289	9,289
Telecommunications	2,000	20,849	18,849
Interest	285,000	256,532	(28,468)
Other	1,033,828	502,314	(531,514)
Total Revenues	40,309,399	43,798,314	3,488,915
Expenditures			
Current			
Public Assistance	15,098,520	14,016,124	1,082,396
Corrections	5,351,150	6,177,418	(826,258)
Maintenance	2,633,946	2,405,931	228,015
Finance Office	452,296	448,574	3,722
General Government	2,180,748	1,175,888	1,004,860
Commissioner's Office	153,200	145,262	7,938
Human Resources	262,894	261,197	1,697
Sheriff's Department	3,948,824	3,908,097	40,727
Register of Deeds	1,020,586	1,009,912	10,674
County Attorney	1,846,198	1,674,499	171,699
Medical Examiner	78,600	67,580	11,020
Extension Service	423,352	413,197	10,055
Telecommunications	255,605	159,000	96,605
Treasurer	74,753	73,471	1,282
Delegation Office	64,433	48,427	16,006
Non County Specials	214,542	214,542	-
Debt Service - Principal	1,710,000	1,185,000	525,000
Debt Service - Interest	1,454,460	705,748	747,712
Capital Outlay	438,500	64,258	374,242
Total Expenditures	37,662,517	34,155,125	3,507,392
Excess (Deficiency) of Revenues Over Expenditures	2,646,882	9,643,189	6,996,307
Other Financing Sources (Uses)			
Operating Transfers In	-	4,619	4,619
Operating Transfers (Out)	-	(3,187,098)	(3,187,098)
Total Other Financing Sources (Uses)	-	(3,182,479)	(3,182,479)
Excess/(Deficiency) of Revenues Over Expenditures and Other Financing Sources (Uses)	2,546,882	6,460,710	3,813,828
Changes in Reserves (Inventory)	(54,886)	(54,886)	-
Fund Balances, January 1 as restated	3,005,650	3,005,650	-
Fund Balances, December 31, Budgetary Basis	\$ 5,597,646	\$ 9,411,474	\$ 3,813,828
Reconciliation to GAAP Basis:			
Elimination of Encumbrances/Reserves		926,236	
Outstanding at End of Year		\$ 10,337,710	
Fund Balances - December 31, GAAP Basis	\$ 10,337,710		

Exhibit D

COUNTY OF ROCKINGHAM, NEW HAMPSHIRE
Combined Statement of Revenues, Expenses
and Changes in Retained Earnings
All Proprietary Fund Types
For the Year Ended December 31, 2001

	Proprietary Fund Type		
	Enterprise Fund	Internal Service Funds	Totals Memorandum Only
Operating Revenues			
Charges for Services	\$ 11,657,593	\$ 5,352,064	\$ 17,009,657
Reimbursements/Refunds	-	440,760	440,760
Investment Income	-	295,245	295,245
Other	1,544,902	10,165	1,555,067
Total Operating Revenues	13,202,495	6,098,234	19,300,729
Operating Expenses			
Nursing Services	8,808,783	-	8,808,783
Ancillary Services	2,907,838	-	2,907,838
Dietary	2,840,218	-	2,840,218
General	1,291,605	-	1,291,605
Administrative	1,408,695	-	1,408,695
Claims and Premiums		3,625,592	3,625,592
Compensated Absences	-	280,631	280,631
Depreciation	734,155	-	734,155
Other	406,178	186,221	592,399
Total Operating Expenses	18,397,472	4,092,444	22,489,916
Operating Income(Loss)	(5,194,977)	2,005,790	(3,189,187)
Nonoperating Revenues(Expenses)			
Interest Expense	(101,701)	-	(101,701)
Gain (Loss) on Disposal of Assets	(492)	-	(492)
Total Nonoperating Revenues(Expenses)	(102,193)	-	(102,193)
Income (Loss) Before Operating Transfers	(5,297,170)	2,005,790	(3,291,380)
Operating Transfers In	3,009,477	-	3,009,477
Operating Transfers (Out)	(1,705)	-	(1,705)
Total Operating Transfers	3,007,772	-	3,007,772
Net Income (Loss)	(2,289,398)	2,005,790	(283,608)
Retained Earnings, January 1, as restated	2,368,754	2,372,450	4,741,204
Residual Equity Transfers In	-	-	-
Residual Equity Transfers (Out)	-	-	-
Retained Earnings, December 31	\$ 79,356	\$ 4,378,240	\$ 4,457,596

Exhibit E

COUNTY OF ROCKINGHAM, NEW HAMPSHIRE
Statement of Cash Flows
All Proprietary Fund Types

For the Year Ended December 31, 2001

	Enterprise Fund Nursing Home	Internal Service Funds	Totals
Cash Flows From Operating Activities			
Net Operating Income (Loss), Exhibit D	\$ (5,194,977)	\$ 2,005,790	\$ (3,189,187)
Adjustments to Reconcile Net Income (Loss) to Net Cash Provided by Operating Activities:			
Interest on Investments	-	(295,245)	(295,245)
Depreciation	734,155	-	734,155
Change in Operating Assets and Liabilities:			
(Increase) Decrease in Operating Assets:			
Accounts Receivable	402,546	3,652	406,208
Due From Other Governments	495	-	495
Due From Others	(2,535)	-	(2,535)
Deposits and Prepays	-	(5,552)	(5,552)
Inventories	(19,788)	-	(19,788)
Due from Other Funds	1,705	1,308,607	1,310,312
Increase (Decrease) in Operating Liabilities:			
Accounts Payable	(2,883)	(199,527)	(202,410)
Accrued Expenses	66,214	137,196	203,410
Due to Other Funds	2,102,401	(590)	2,101,811
Other Liabilities	(138,717)	-	(138,717)
Deferred Revenue	-	6,604	6,604
Total Adjustments	3,143,593	955,155	4,098,748
Net Cash Provided by Operating Activities	(2,051,384)	2,960,945	909,561
Cash Flows from Noncapital Financing Activities			
Operating Transfers In (Out)	3,007,772	-	3,007,772
Loans to Other Funds	-	-	-
Residual Equity Transfers in (Out)	-	-	-
Net Cash Provided by Noncapital Financing Activities	3,007,772	-	3,007,772
Cash Flows from Capital and Related Financing Activities			
Acquisition of Property, Plant and Equipment	(1,842,039)	-	(1,842,039)
Proceeds of Bond Anticipation Note	1,540,499	-	1,540,499
Principal Paid on Long Term Debt	(525,000)	-	(525,000)
Principal Paid on Capital Leases	(22,803)	-	(22,803)
Interest Paid on Long Term Debt	(101,701)	-	(101,701)
Net cash Provided by Capital and Related Financing Activities	(951,044)	-	(951,044)
Cash Flow from Investing Activities			
Purchase of Investments	(2,901)	(28,671,532)	(28,674,433)
Sale of Investments	-	25,389,091	25,389,091
Interest Earnings on Investments	-	321,496	321,496
Net Cash Provided by Investing Activities	(2,901)	(2,960,945)	(2,963,846)
Increase (Decrease) in Cash and Cash Equivalents	2,443	-	2,443
Cash and Cash Equivalents, January 1	317,530	-	317,530
Cash and Cash Equivalents, December 31	\$ 319,973	\$ -	\$ 319,973
Noncash Transactions:			
Retirement of Fully Depreciated Assets	\$ 32,623	\$ -	\$ 32,623
Residual Equity Transfer	-	\$ -	-

The Accompanying Notes are an Integral Part of This Financial Statement

COUNTY OF ROCKINGHAM, NEW HAMPSHIRE NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the County of Rockingham, New Hampshire (the County) have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units, except as disclosed. The governmental accounting standards board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the GASB's generally accepted accounting principles applicable to the County, and the County's conformity with such principles, are described below. These disclosures are an integral part of the County's financial statements.

Reporting Entity

The County of Rockingham, New Hampshire operates under the Delegation – Commissioner form of government and provides County services as authorized by state statutes. As required by GAAP, specifically *Statement #14 of the Governmental Accounting Standards Board, "The Financial Reporting Entity"*, these financial statements are required to present the County of Rockingham, New Hampshire and its "component units" (if any). A *primary government* is defined by the GASB as any state government or general purpose local government. Additionally, a primary government may also consist of a special-purpose government (such as a school district) that meets all of the following criteria: (a) it has a *separately elected governing body*, (b) it is *legally separate*, and (c) it is *fiscally independent* of other governments.

A *component unit* is defined by the GASB as a legally separate organization for which the elected officials of the primary government are "financially accountable". The primary government is financially accountable if it appoints a voting majority of the organization's governing body and (1) it is able to impose its will on that organization or (2) there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on the primary government. A primary government may also be financially accountable if an organization is "fiscally dependent" on the primary government. *Fiscal independency* is defined by the GASB as the ability to complete certain essential fiscal events without substantive approval by a primary government, (a) determine its budget without another government's having the authority to approve and modify that budget, (b) levy taxes or set rates or charges without approval by another government, and (c) issue bonded debt without approval by another government. For the current year there were no potential component units identified upon which the application of these criteria were applied.

BASIS OF PRESENTATION – FUND ACCOUNTING

The accounts of the County are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The County has created several types of funds and a number of discrete funds within each fund type. Each fund is accounted for by a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues, and expenditures/expenses. The individual funds account for the governmental resources allocated to them for the purpose of carrying on specific activities in accordance with laws, regulations, or other restrictions. Funds are classified into three broad fund categories: Governmental, Proprietary and Fiduciary Funds. Each fund category, in turn, is further divided into separate fund types as follows:

Governmental Funds

Governmental funds are used to account for most of a government's programs and activities, including the collection and disbursement of earmarked monies (*special revenue funds*), and the acquisition or construction of general fixed assets (*capital projects funds*) or the accumulation of resources for the payment of principal and interest (*debt service funds*). The general fund is used to account for the resources traditionally associated with government operations, which are not required legally to be accounted for in some other fund. The general fund is the overall operating entity of the County. The General Fund, including the Sheriff's Department and Dispatch; Register of Deeds; County Attorney and Medical Examiner; Department of Corrections; Human Services; and General Administration provides most of the essential governmental services and functions. The presentation format of the general purpose financial statements includes all governmental fund types, funds with account balances or transaction activity for the year ended December 31, 2001 are clearly identifiable.

COUNTY OF ROCKINGHAM, NEW HAMPSHIRE NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Proprietary Funds

Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. Goods or services from such activities can be provided either to outside parties (*enterprise funds*) or to other departments or agencies primarily within the County (*internal service funds*). The Rockingham County Nursing Home is accounted for through an enterprise fund. Although the Nursing Home Enterprise Fund is designated as self-supporting, a significant component of its income and funding is in the form of a subsidy from the General Fund. As more fully described in Note 2, several self-insured risk management programs are operated by the County and are accounted for through Internal Service Funds in accordance with GASB Statement #10, *“Accounting and Financial Reporting for Risk Financing and Related Insurance Issues”*.

Fiduciary Funds

Fiduciary funds are used to account for the assets held on behalf of outside parties, including other governments, or on behalf of other funds within a government. When these assets are held under the terms of a formal trust agreement, either a nonexpendable trust fund or expendable trust fund is used. The terms “nonexpendable” and “expendable” refer to whether or not a government is under an obligation to maintain the trust principal. Agency funds are generally used to account for assets that the government holds on behalf of others. The County currently has the following individual agency funds: (1) *Inmate Funds* – To account for various funds held by the County for individuals incarcerated at the County Corrections Facility, (2) *Commissary Account* – To account for funds from operation of the Commissary at the County Corrections Facility, (3) *Chapel Fund* – To account for funds for the operation of the chapel at the County Corrections Facility, and (4) *Trust Funds* – To account for funds designated for subsequent years expenditures of the Nursing Home as appropriated.

Account Groups

General Fixed Assets are not capitalized in the funds used to acquire or construct them. Instead, GAAP requires that capital acquisition and construction are reflected as expenditures in the governmental funds, and the related assets are to be reported in the General Fixed Assets Account Group. In accordance with the practices followed by many other municipal entities in the State, the County does not maintain a record of its general fixed assets and, accordingly, a statement of general fixed assets, as required by generally accepted accounting principles, is not included in this report.

Long-Term Debt is recognized as a liability of a governmental fund primarily when due. For other long-term obligations only the portion expected to be financed from expendable available financial resources is reported as a fund liability of a governmental fund. The remaining portion of such debt and other obligations are reported in the General Long-Term Debt Account Group.

The General Fixed Assets and General Long-Term Debt Account Groups are not funds. They are concerned only with the measurement of financial position and not with results of operations.

BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds and expendable trust funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e. revenues and other financing sources) and decreases (i.e. expenditures and other financing uses) in net current assets.

All proprietary funds and nonexpendable trust funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet. Fund equity (i.e. net total assets) is segregated into contributed capital and retained earnings components. Proprietary fund type operating statements present increases (e.g. revenues) and

**COUNTY OF ROCKINGHAM, NEW HAMPSHIRE
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS**

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

decreases (e.g. expenses) in net total assets. The County has elected not to follow the FASB pronouncements issued subsequent to November 30, 1989 in accounting and reporting for proprietary operations. All governmental fund types, expendable trust funds and agency funds use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e. when they become both measurable and available). *Measurable* means the amount of the transaction can be determined and *available* means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Miscellaneous fees and revenues are recorded as revenues when received in cash. Investment earnings are recorded when earned (when they are measurable and available). Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except principal and interest on debt service and other long-term obligations, which are recognized when due to be paid.

Proprietary fund types and nonexpendable trust funds utilize the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded when incurred.

The County may report deferred revenue on its combined balance sheet when a potential revenue does not meet both the measurable and available criteria for recognition in the current period or when resources are received by the government before it has a legal claim to them (such as grant monies). In subsequent periods, when both revenue recognition criteria are met, or when the County has a legal claim to the resources, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized.

BUDGET

Governmental revenues and expenditures are controlled by a formal integrated budgetary system which is substantially consistent with both Generally Accepted Accounting Principles (GAAP) and applicable State finance-related laws and regulations which govern the County's operations. The County budget is formally acted upon at the County Convention. During the year, appropriations may be transferred between line items, but total expenditures may not exceed the total approved budget (with the exception of emergency items, which require approval by the New Hampshire Department of Revenue Administration under RSA 32). At year-end, all unencumbered annual appropriations lapse. Other appropriations, which have a longer than annual authority may carry over at year end if the governing body intends to continue or complete the special purpose for which the funds were established. State legislation also requires balanced budgets and, in most cases, the use of the beginning general fund unreserved fund balance to reduce the amount of taxes to be raised. For the County year ended December 31, 2001, \$50,000 in beginning general fund unreserved fund balance was used to reduce taxes.

RECONCILIATION OF EXHIBIT B TO EXHIBIT C

Amounts recorded as budgetary amounts in the Combined Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Budgetary Basis) – General Fund (Exhibit C) are reported on the basis budgeted by the County. General Fund budgetary expenditures were adjusted for encumbrances and capital leases (see Note 6) as follows:

Exhibit B	\$33,793,430
Reserves/Encumbrances, December 31, 2000	(466,942)
Reserves/Encumbrances, December 31, 2001	926,236
Capital Leases	(97,601)
Exhibit C	<u>\$34,155,123</u>

**COUNTY OF ROCKINGHAM, NEW HAMPSHIRE
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS**

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Cash and equivalent accounts include amounts in demand and savings account deposits as well as short-term investments (such as certificate of deposits) with a maturity date within three months of the date acquired by the County.

Investments, if any, are stated at fair value, in accordance with GASB Statement #31, "*Accounting and Financial Reporting for Certain Investments and for External Investment Pools*". The fair value of investments is determined annually and is based on current market prices. Fair value fluctuates with interest rates and increasing rates could cause fair value to decline below original cost. County Management believes that liquidity in the portfolio is more than adequate to meet cash flow requirements and to preclude the County from having to sell investments below original cost for that purpose.

Internal Service Fund investment income is comprised of the following for the year:

Interest and Dividends	\$ 323,986
Net Increase (Decrease) in the	
Fair Value of Investments	<u>(28,741)</u>
Total Investment Income	<u><u>\$ 295,245</u></u>

The net decrease in fair value of investments during the year was (\$28,741). This amount takes into account all changes in fair value (including purchase and sales) that occurred during the year.

ACCOUNTS RECEIVABLE

Billable services rendered during 2001 and prior and uncollected at December 31, 2001 are recorded as receivables. The allowance for estimated uncollectibles in the Nursing Home Enterprise Fund is \$44,461.

DUE TO AND DUE FROM OTHER FUNDS

Interfund receivables and payables arise from interfund transactions and are recorded by all funds affected in the period in which the transactions are executed. *Quasi-external transactions* are accounted for as revenues, expenditures or expenses. Transactions that constitute reimbursements to a fund are recorded as expenditures/expenses in the reimbursing fund and reductions of expenditures/expenses in the fund that is reimbursed. Nonrecurring or permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

PREPAID EXPENSES

Reported prepaid expenses are equally offset by a fund balance account (reserve for prepaid) as they do not represent "available spendable resources" even though they are a component of net current assets.

INVENTORIES

Inventories of the General Fund are accounted for utilizing the purchase method. Under this method, inventories are recorded as expenditures when purchased. When inventory amounts are material (significant) at year end they are to be reported as assets of the respective fund and are to be equally offset by a fund balance reserve. Inventories in the Nursing Home Enterprise Fund, under the accrual basis of accounting, are valued at the lower of cost (first-in, first-out basis) or market.

FIXED ASSETS

Fixed assets of the Nursing Home Enterprise Fund, a proprietary fund type, are valued at cost. Depreciation has been provided over the estimated useful lives using the straight-line method. Estimated useful lives for buildings and improvements are 10 to 30 years and for movable equipment are 3 to 15 years.

COUNTY OF ROCKINGHAM, NEW HAMPSHIRE NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

LONG-TERM OBLIGATIONS

Long-term obligations of the County are reported in the General Long-Term Debt Account Group. Expenditures for debt service and other long-term obligations are recorded when they are due, or when they are expected to be liquidated with the expendable available financial resources of a governmental fund. Long-term debt of the Nursing Home Enterprise Fund is reported in the enterprise fund in accordance with generally accepted accounting principles.

COMPENSATED ABSENCES

County employees are sometimes entitled to certain compensated absences based, in part, on their length of employment. In accordance with GASB Statement #16, "*Accounting for Compensated Absences*", compensated absences that are expected to be liquidated with expendable available financial resources are reported as an expenditure and a fund liability of the fund that will pay it. Amounts of such compensated absences that are not expected to be liquidated with expendable available financial resources are reported in the general long-term debt account group (and no fund liability or expenditure is reported for these amounts). Compensated absences of the Nursing Home Enterprise Fund are included in accrued expenses as a fund liability as required by generally accepted accounting principles.

The calculation of compensated absences can include vacation, sick time, earned time and holiday pay that is attributable to past service in which it is probable that the County will compensate the employee through paid time off or cash payment. The calculation also includes the incremental cost of any item associated with compensation payments such as the employer share of social security, Medicare and retirement.

FUND EQUITY

For governmental funds the unreserved fund balances represent the amount available for budgeting future operations; the reserved fund balances represent the amounts that have been legally identified for specific purposes and are not appropriated for expenditure; and the designated fund balances represent tentative plans for future use of financial resources. For governmental and other funds, equities can be reserved for endowments (the principal balances of nonexpendable trust funds plus any unspent income balances), reserved for encumbrances (commitments relating to unperformed contracts for goods and services), reserved for inventory (recorded at year end, if material, under the purchase method) or designated for continuing appropriation (commitments relating to unperformed non-lapsing appropriations).

ENCUMBRANCES

Encumbrance accounting is utilized in the governmental funds to account for commitments relating to unperformed contracts for goods and services. Encumbrances outstanding at year-end are reported as reservations of fund balance and do not constitute expenditures or liabilities of the governmental fund, but are carried forward to supplement appropriations of the succeeding year. Encumbrances outstanding at year-end in the General Fund are detailed by function as follows:

Sheriff	\$ 65
Maintenance	4,474
Gen Govm't/Grants/Projects	380,029
Finance	8,000
Jail	990
UNH Cooperative Ext	149
Telecommunications	<u>2250</u>
	<u>\$395,957</u>

COUNTY OF ROCKINGHAM, NEW HAMPSHIRE NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

MEMORANDUM ONLY-TOTAL COLUMNS

The combined general-purpose financial statements include total columns that are described as memorandum only. Data in these columns do not present financial position, results of operations or cash flows in conformity with generally accepted accounting principles. Interfund transactions have not been eliminated from the total column of each financial statement.

NOTE 2—STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Deposits and Investments

The County Treasurer is authorized by state statutes to invest excess funds, with the approval of the Commissioners, in the following:

- Obligations of the United States Government,
- Savings bank deposits of banks incorporated under the laws of the State of New Hampshire,
- Certificates of deposits of banks incorporated under the laws of the State of New Hampshire or in national banks located within the States of New Hampshire or Massachusetts, or,
- "participation units" of the *New Hampshire Public Deposit Investment Pool* established under RSA 383:22.

The receiver of such public funds to be deposited or to be invested in securities shall "prior to acceptance of such funds" provide a collateralization option (represented by exclusively segregated securities defined by the Bank Commissioner as qualifying under RSA 386:57) for such funds in an amount at least equal to the amount to be deposited or invested in securities.

The County was in compliance with these applicable deposit and investment state laws and regulations for the year.

Risk Management

The County is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets, errors and omissions, injuries to employees and natural disasters. The County purchases commercial insurance coverage for all general insurance risks, property liability risks and for the protection of assets. The County has established risk management fund types in accordance with GASB Statement #10, "*Accounting and Financial Reporting for Risk Financing and Related Insurance Issues*", to account for and finance its uninsured risks of loss for health, dental, unemployment and workers compensation. Settled claims, if any, have not exceeded the County's coverage in any of the past three years.

Claims, Judgments and Contingent Liabilities

Grants – Amounts received are subject to later year's review and adjustment by grantor agencies, principally the federal and state governments. At such time, any disallowed claims, including amounts already collected, may constitute a liability of the County and the applicable funds. At December 31, 2001, the County believes that disallowed expenditures, if any, based on subsequent review will not have a material effect on any individual funds or the overall financial position of the County.

NOTE 3—CASH AND INVESTMENTS

Deposits

At year-end, the carrying amounts and bank balances with financial institutions of the County's cash deposits are categorized by credit risk as follows:

Category I – Deposits that are insured by the Federal Deposit Insurance Corporation (FDIC) or collateralized by securities held by the County (or its agent) in the County's name.

COUNTY OF ROCKINGHAM, NEW HAMPSHIRE
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS

NOTE 3—CASH AND INVESTMENTS (CONTINUED)

Category 2 – Deposits that are uninsured and collateralized by securities that are held by the pledging institution's trust department (or agent) in the County's name.

Category 3 – Deposits that are uninsured and uncollateralized or collateralized by securities that are held by the pledging institution's trust department (or agent) but not in the County's name.

	<u>Category</u>		<u>Carrying</u>	<u>Book</u>	
	1	2	3	Amount	Balance
General Fund	\$11,812,707	\$401,522	\$-	\$12,214,229	\$9,317,173
Special Revenue Fund	-	-	-	-	-
Capital Projects Fund	3,061,951	-	-	3,061,951	2,965,651
Proprietary Funds	319,431	8,188	-	327,619	317,605
Trust and Agency Funds	133,912	-	-	133,912	126,659
	<u><u>\$15,328,001</u></u>	<u><u>\$409,710</u></u>	<u><u>\$-</u></u>	<u><u>\$15,737,711</u></u>	<u><u>\$12,727,088</u></u>

Investments

Category 1 – Investments that are insured or registered, or securities held by the County (or its agent) in the County's name.

Category 2 – Investments that are uninsured and unregistered, with securities that are held by the counterpart's trust department (or agent) in the County's name.

Category 3 – Investments that are uninsured and unregistered, with securities that are held by the counterpart, or by its trust department (or agent) but not in the County's name.

	<u>Category</u>		<u>Carrying</u>	<u>Book</u>	
	1	2	3	Amount	Balance
U.S. Government Securities	\$-	\$6,206,858	\$-	\$6,206,858	\$6,206,858

NOTE 4—PROPERTY AND EQUIPMENT—PROPRIETARY FUNDS

The following is a summary of changes in the Nursing Home Proprietary Fund property and equipment for the year:

	<u>Balance as Restated 01/01/01</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/01</u>
Land	\$196,187	\$382,669	\$-	\$578,857
Building and improvements	16,638,491	1,443,440	-	18,081,931
Moveable equipment	1,843,803	15,929	(32,623)	1,827,109
Subtotal	18,678,481	1,842,038	(32,623)	20,487,897
Less: Accumulated Depreciation	(7,830,718)	(734,155)	32,132	(8,532,741)
Total	<u>\$10,847,763</u>	<u>\$1,107,883</u>	<u>(\$491)</u>	<u>\$11,955,156</u>

COUNTY OF ROCKINGHAM, NEW HAMPSHIRE NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS

NOTE 5—PENSION PLAN

Pension Description

The County contributes to the New Hampshire Retirement System (NHRS), a cost-sharing multiple-employer defined benefit pension plan administered by the NHRS Board of Trustees. The plan provides service, disability, death and vested retirement allowances to plan members and beneficiaries. Benefit provisions are established and may be amended by the New Hampshire State legislature. The NHRS issues a publicly available financial report that includes financial statements and required supplementary information for NHRS. That report may be obtained by writing to New Hampshire Retirement System, 4 Chenell Drive, Concord, New Hampshire 03301.

Funding Policy

Covered public safety and general employees are required to contribute 9.3% or 5.0% of their covered salary, respectively, and the County is required to contribute at an actuarially determined rate. The County's contribution rates were 5.66% and 4.47% of covered payroll for police officers and general employees, respectively, through July 1, 2001 and 5.33% and 4.14% effective July 1, 2001. The County contributes 65% of the employer cost for police employed by the County and the State contributes the remaining 35% of the employer cost. The County contributes 100% of the employer cost for general employees of the County. On-behalf fringe benefits (GASB #24) contributed by the State of New Hampshire have not been recognized as amounts are not material to the financial statements.

Per RSA-100:16, plan member contribution rates are established and may be amended by the New Hampshire State legislature and employer contribution rates are determined by the NHRS Board of Trustees based on an actuarial valuation. The County's contributions to the NHRS for the years ending December 31, 2001, 2000 and 1999 were \$703,923, \$670,730, and \$614,902, respectively, equal to the required contributions for each year.

NOTE 6—LONG-TERM DEBT

Changes in Long-Term Debt

The following is a summary of debt transactions for the year:

	<u>Payable January 1</u>	<u>Additions</u>	<u>Reductions</u>	<u>Payable December 31</u>
General Obligation Debt:				
General Fund	\$5,225,000	\$ -	(1,185,000)	\$4,040,000
Nursing Home Enterprise Fund	2,075,000	-	(525,000)	1,550,000
Capital Lease Obligations	<u>270,511</u>	<u>97,601</u>	<u>(109,057)</u>	<u>259,055</u>
	<u>\$7,570,511</u>	<u>\$97,601</u>	<u>(\$1,819,057)</u>	<u>\$5,849,055</u>

General Obligation Debt

The County can issue general obligation debt instruments to provide funds for the acquisition and construction of major capital equipment, infrastructure and other facilities. General obligation debt instruments are direct government obligations and consequently are a pledge of the full faith and credit of the County. General obligation debt instruments currently outstanding and reported in the general long-term debt account group and the Nursing Home enterprise fund are as follows:

NOTE 6—LONG-TERM DEBT (CONTINUED)

COUNTY OF ROCKINGHAM, NEW HAMPSHIRE
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS

<u>Long-Term Debt Account Group</u>	<u>Interest</u>	<u>Balance</u>
1992 - \$13,200,000 Public Improvement Bond, maturing in 2004	5.2% - 6.0%	\$4,040,000
<u>Nursing Home Enterprise Fund</u>		
1994 - \$6,600,000 Mitchell Project Bond, maturing in 2004	4.45% - 4.90%	<u>1,550,000</u>
Total General Obligation Long-Term Debt		<u>\$5,590,000</u>

Capital Lease Obligations

Capital lease obligations represent lease agreements entered into for the financing of equipment acquisitions. These contracts are subject to cancellation should funds not be appropriated to meet payment obligations. Amounts are annually budgeted in the applicable function. Following are the capital leases balances at year-end:

Long-Term Debt Account Group

Equipment, due in annual installments of \$8,662 including interest, through April, 2003 at 5.45%	\$ 16,303
Equipment, due in monthly installments of \$2,874 including interest, through May, 2004 at 6.52%	102,667
Equipment, due in annual installments of \$11,837 including interest, through May, 2003 at 5.15%	21,963
Equipment, due in annual installments of \$7,203 including interest, through April, 2002 at 6.95%	6,735
Equipment, due in annual installments of \$29,685 including interest, through August, 2002 at 6.25%	27,939
Equipment, due in annual installments of \$9,403 including interest, through April, 2003 at 5.45%	17,699
Equipment, due in annual installments of \$22,439, including Interest, through June 2003 at 5.15%	41,635

Nursing Home Enterprise Fund

Equipment, due in annual installments of \$25,501 including interest, through June 2002 at 5.75%	<u>24,114</u>
	<u><u>\$259,055</u></u>

Annual debt service requirements to maturity for general obligation debt and capital leases, including interest are as follows:

Debt Service

<u>Year Ended December 31</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2002	1,785,000	313,965	2,098,965
2003	1,865,000	215,685	2,080,685
2004	<u>1,940,000</u>	<u>110,900</u>	<u>2,050,900</u>
Totals	<u><u>\$5,590,000</u></u>	<u><u>\$640,550</u></u>	<u><u>\$6,230,550</u></u>

**COUNTY OF ROCKINGHAM, NEW HAMPSHIRE
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS**

NOTE 6—LONG-TERM DEBT (CONTINUED)

Capital Leases

<u>Year Ended December 31</u>	<u>Principle</u>	<u>Interest</u>	<u>Total</u>
2002	135,305	13,665	148,970
2003	80,297	6,266	86,563
2004	<u>43,453</u>	<u>1,613</u>	<u>45,066</u>
Totals	<u>259,055</u>	<u>21,544</u>	<u>280,599</u>

NOTE 7—DUE TO AND DUE FROM OTHER FUNDS

Individual interfund balances at year-end are as follows:

<u>Fund</u>	<u>Due From</u>	<u>Due To</u>
General Fund	4,412,695	106,303
Capital Projects Funds	59,658	0
Nursing Home Enterprise Fund	0	4,463,342
Internal Service Funds:		
Health Insurance Risk Management Fund	57,846	0
Dental Insurance Risk Management Fund	3,359	197
Unemployment Fund	517	0
Worker's Comp Risk Management Fund	41,167	0
Compensated Absences	3,611	0
Fiduciary Funds	<u>19,962</u>	<u>28,973</u>
Totals	<u>4,598,815</u>	<u>4,598,815</u>

NOTE 8—BOND ANTICIPATION NOTES PAYABLE

On May 31, 2000 and July 20, 2001 the County Convention approved \$3,700,000 and \$1,000,000 respectively to be bonded for Public Improvement purposes pursuant to RSA 28, the Municipal Finance Act. On August 17, 2001 the County issued Bond Anticipation Notes (BANs) in the amount of \$4,700,000, payable 4.19% interest on August 17, 2002. On October 4, 2001 the County prepaid the BAN due August 17, 2002 and issued BANs in the amount of \$4,700,000, payable at 2.7% interest on October 4, 2002. The BANs outstanding at year-end were recorded as a fund liability in either the Capital Projects Fund or Enterprise Fund as appropriate.

NOTE 9—CONTRIBUTED CAPITAL – PROPRIETARY FUNDS

There were no changes in the contributed capital account for the Nursing Home Enterprise Fund during the year.

COUNTY OF ROCKINGHAM, NEW HAMPSHIRE
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS

NOTE 10—DESIGNATED FUND BALANCE

General Fund

Appropriations for certain projects and specific items not fully expended at year end are carried forward as continuing appropriations to the next year in which they supplement the appropriations of that year. Following are continuing appropriations at December 31, 2001:

Human Services	\$506,779
Jail	<u>23,500</u>
Total	<u><u>\$530,279</u></u>

Non-Expendable Trust Funds

Non-Expendable Trust Funds balances designated for subsequent years' expenditures are as follows:

Nursing Home Non-Expendable Trust	<u><u>\$ 10,198</u></u>
-----------------------------------	-------------------------

Capital Projects

Capital Projects fund balance designated for specific capital project expenditures in future years by the Capital Projects fund.

NOTE 11—DEFICIT FUND BALANCES

The deficit fund balance in the Capital Projects Fund arises because of the application of accounting principles generally accepted in the United States of America in accounting for bond proceeds and the proceeds of bond anticipation notes. The County has outstanding bond anticipation notes on the projects at year-end. As the bond anticipation notes do not satisfy the requirements for reporting as long term debt at year-end, they are reported as a fund liability.

When long -term financing of the bond anticipation notes is obtained, the proceeds of the bonds will be recognized as revenue and the deficit will be addressed.

NOTE 12—OPERATING LEASES

Office Space

The County leases office space from the State of New Hampshire at the Rockingham County Court House for the Registry of Deeds and County Attorney. This lease expires on June 30, 2005. The terms of the lease require annual payments of \$152,006, payable in monthly installments, with adjustments based on percentage adjustments in the Consumer Price Index. Rental expense for the year ended December 31, 2001 was \$152,006.

Equipment

The County leases computer equipment from Citicapital for the Registry of Deeds Office. The lease expires in October 2002. The terms of this lease require annual payments of \$42,747, payable in monthly installments. Rental expense for the year ended December 31, 2001 was \$42,747.

The County leases computer equipment from Advanta Leasing Services for the Finance Office. The lease expires in April 2003. The terms of this lease require annual payments of \$2,636, payable in monthly installments. Rental expense for the year ended December 31, 2001 was \$2,636.

**COUNTY OF ROCKINGHAM, NEW HAMPSHIRE
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS**

NOTE 12—OPERATING LEASES (CONTINUED)

The County leases computer equipment from Columbia Co. Farmers National Bank through the Telecommunications Department. The lease expires in December 2003. The terms of this lease require annual payments of \$10,265, payable in monthly installments. Rental expense for the year ended December 31, 2001 was \$10,265.

The County leases a copier from Minolta Business Systems for the Department of Corrections Office. The lease expires in April 2004. The terms of this lease require annual payments of \$1,320, payable in monthly installments plus a per copy charge of \$.0085. Rental expense for the year ended December 31, 2001 was \$1320.

The County leases computer equipment from Dell Marketing, LP. for the Finance Office. The lease expires in July 2004. The terms of this lease require annual payments of \$2,030, payable in monthly installments. Rental expense for the year ended December 31, 2001 was \$901.

The County leases computer equipment from Citizens National Bank through the Telecommunications Department. The lease expires in August 2004. The terms of this lease require annual payments of \$10,551, payable in monthly installments. Rental expense for the year ended December 31, 2001 was \$3,517.

Future minimum rental payments are as follows:

Year	
2002	214,430
2003	177,051
2004	160,664
2005	76,003

Office Space

In November 1997, the County entered into a three-year agreement to lease office space to the State of New Hampshire. The lease expired on November 5, 2000 and was extended through December 31, 2001. The County is responsible for the payment of utilities. Rental income for the year ended December 31, 2001 was \$22,970. The County expects \$1,914 in monthly rental income during any subsequent months of occupancy.

NOTE 13 – COMMITMENTS

The County has remaining construction and architectural commitments for approximately \$792,977 for its Community Development Block Grant (CDBG) project.

NOTE 14 – PRIOR PERIOD ADJUSTMENTS

General Fund

General Fund Balance at January 1, 2001 has been adjusted as follows:

As Previously Reported	\$3,379,379
Adjustments in Accruals and Reserves	<u>93,211</u>
Adjusted Amount	<u>\$3,472,590</u>

**COUNTY OF ROCKINGHAM, NEW HAMPSHIRE
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS**

NOTE 14 – PRIOR PERIOD ADJUSTMENTS (CONTINUED)

Capital Projects

Capital Fund Balance at January 1, 2001 has been adjusted as follows:

As Previously Reported	\$65,373
Adjustments in Accruals	(61,218)
Adjusted Amount	<u>\$ 4,155</u>

Enterprise Fund

Enterprise Fund Retained Earnings at January 1, 2001 has been adjusted as follows:

As Previously Reported	\$2,372,383
Adjustments in Accruals	(3,629)
Adjusted Amount	<u>\$2,368,754</u>

NOTE 15—CONTINGENCY .

There are some outstanding lawsuits pending against the County. The County follows the practice of recording liabilities resulting from claims and legal actions only when they become fixed or determinable in amount. It is County management's opinion that the County is not liable in these suits and the County intends to contest the cases.



MASON+RICH
PROFESSIONAL
ASSOCIATION
CERTIFIED
PUBLIC
ACCOUNTANTS

August 2, 2002

Office of the Commissioners
Rockingham County
119 North Road
Brentwood, NH 03833

Dear Commissioners:

This letter is a follow up to my recent conservation with Theresa Young and Judy Milner concerning items that arose during our financial audit of the bank accounts at the Jail. The items arose while we were attempting to reconcile the ending reconciled bank balance to the accounting records. We were not able to reconcile the activity and consequently used the reconciled bank balance in the audited statements. However, because we were not able to determine specifically why the reports did not reconcile we did not any specific recommendations that the County should address in this area and consequently did not include a specific auditor's finding and recommendation in the draft management letter that was left with Judy Milner when we were last at the Finance Office. Rather, I would suggest that we meet and discuss this further and address what additional work may need to be done by us to determine what the problem is so that we can then make a specific recommendations to the County to address the situation.

If you should have any additional questions, please call me at our Concord office.

Sincerely,

John E. Lyford, CPA
MASON + RICH PROFESSIONAL ASSOCIATION
Certified Public Accountants

SIX
BICENTENNIAL
SQUARE
CONCORD
NEW HAMPSHIRE
03301

FAX: (603) 224-2611
(800) 224-2000

1247
WASHINGTON
ROAD
SUITE B
P.O. BOX 520

RYE
NEW HAMPSHIRE
03870-0520

FAX: (603) 944-8105
(803) 944-7070

MEMBER
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS
PRIVATE COMPANIES
PRACTICE SECTION

Visit us on the web: www.masonrich.com

ROCKINGHAM COUNTY COMMISSIONERS

119 North Road
Brentwood, NH 03833



TELEPHONE: (603) 679-9350
FAX: (603) 679-9354

Maureen Barrows, Chairman

Ernest P. Barka, Vice Chairman

Katharin K. Pratt, Clerk

September 3, 2002

John Lyford
Mason & Rich
6 Bicentennial Square
Concord NH 03301-9899

Mr. Lyford,

Please accept this letter as response to the management letter. We understand the Nursing Home physician billing is an issue but we also feel the Sheriff's supplanting and the Jail's unreconciled cash issues are of increased concern. Therefore we will respond to all three issues.

First, the County made a policy change in 8/02 with regard to physician billing. This policy will provide adequate matching of revenue and expense.

Next, with regards to the Jail cash issue, the County has made great strides. The Finance Office has consulted with the Jail staff on developing a general ledger for the subsidiary inmate system. In addition, the Finance staff has assisted the Jail staff with journal entry and reconciliation of inmate accounts. Finally, the County has made a policy change with regards to inmate fund posting from the subsidiary system at the Jail to the County's accounting system. The Finance Office developed a spreadsheet for the Jail staff that will display variances from posting, which must be either corrected or explained. Our expectation is that this spreadsheet will eliminate any current or future posting errors.

Finally, the County had to pay back, \$5244.99 because of supplanting federal grant money for the bomb dog. Although it is under the \$10,000 requirement for reporting a federal finding, supplanting is still an internal control issue for the Sheriff's Office. We will address this with the Sheriff's Office Staff.

Sincerely,

Rockingham County Board of Commissioners,

Maureen Barrows
Maureen Barrows, Chairman

Ernest P. Barka
Ernest P. Barka, Vice Chairman

Katharin K. Pratt
Katharin Pratt, Clerk

**MASON+RICH**

PROFESSIONAL
ASSOCIATION

CERTIFIED
PUBLIC
ACCOUNTANTS

October 15, 2002

County of Rockingham
Office of the Commissioners
119 North Road
Brentwood, New Hampshire 03833

To the Commissioners of the County of Rockingham:

We were engaged to perform the audit of the County of Rockingham along with the Single Audit which audits federal grant funds received by the County for the year ended December 31, 2001. As part of our audit, we review all grants received by the County and audit specific grants based upon certain criteria set by the federal government. While reviewing these grants, we noted that the County received an "Explosive Detection Canine" grant from the U.S. Department of Justice in the amount of \$25,000.

To determine if the funding was federal, state or other funds, we obtained various documentation relating to this grant. Part of the documentation was a letter from the Rockingham County Sheriff's Department to the U.S. Department of Justice, certifying that the federal funds received for this grant "will not be used to replace or supplant existing State of Local funds, or funds supplied by the Bureau of Indian Affairs, that would, in the absence of federal aid, be made available to or for law enforcement purposes. Federal funds will be used to supplement existing funds for program activities and not replace those funds that have been appropriated for the same purpose." (see attached copy). This letter was signed by both the High Sheriff and the Chairman of the Commissioners Office from the County of Rockingham.

We noted that some of the funds received by the County were used to pay a Deputy Sheriff (Ronald Randall) wages and benefits that are already part of the County Budget. As noted in the preceding paragraph, the use of the grant funds "will not be used to replace or supplant existing ...local funds" (budgeted funds). Because some of these funds replaced local budgeted funds, they must be returned to the U.S. Department of Justice.

The amounts requested for reimbursement of wages and benefits were as follows:

Wages Claimed	\$3,777.00
Benefits Claimed	<u>1,037.00</u>
Total	<u>\$4,814.00</u>

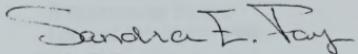
When we discussed this issue with the Finance Office, we were informed that \$3,071 was requested to pay for special deputy replacement as part of the grant but, in fact, only \$2,640 was actually paid to the special deputy officers.

Because grant funds can only be requested for funds actually spent, \$431.00 of the special duty officer replacement funds must also be returned to the U.S. Department of Justice.

The total due to the U.S. Department of Justice is \$5,245. This amount must be returned immediately as these funds were not used in the proper manner. Please send us a copy of the cancelled check along with a copy of the letter to the U.S. Department of Justice indicating the return of these funds.

If you have any questions, I can be reached at our Concord office at (603) 224-2000.

Very truly yours,



Sandra E. Fay
Accountant
MASON + RICH PROFESSIONAL ASSOCIATION
Certified Public Accountants

Enclosure ·

